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ABSTRACT

This final report of a project to develop an Interchange Model Office Program providing training and work laboratory experiences also contains two products of the project--an employee's handbook and a manager's guide. The narrative describes the program involving two separate classes, each representing a business that conducts transactions with the other, thus providing students with (1) a work laboratory setting to further develop office skills and work habits and attitudes; (2) simulated work experiences, including problem solving, error correction, and work under pressure; and (3) a smooth transition from classroom to office. The employee's handbook contains student materials on the two "businesses" involved in the interchange model office program. Company policies, flow chart, office layout, job descriptions, evaluation sheet, and detailed outlines of duties within "company" departments are provided. (Students submit applications and are interviewed and given job assignments; they may work in different departments at different times.) The manager's guide provides an overview, objectives, and course outline of both the training period and on-the-job training, which details equipment and suggested activities and materials. Information on "company" organization and a test and evaluation (keys are included) are provided. (Transcripts of "company" letters are appended.) (YLB)

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MODEL OFFICE PROGRAM WITH AN INTERCHANGE OF WORK BETWEEN TWO SEPARATE MODEL OFFICE CLASSES WITHIN THE SAME SCHOOL

[redacted]

by

Mrs. Naomi W. Kazee
Mrs. Roberta Waggoner

June, 1979

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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COMMONWEALTH OF KENTUCKY
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PREFACE

The aim of Interchange Model Office is to create a realistic situation in which to train the student as a competent worker for entry into the business world. Through a preliminary training period the students' office skills are developed and enhanced. Through a laboratory situation the student uses those skills and problem solving abilities to:

1. Function as a responsible individual within an organization
2. Work as a member of a team in departmental organization
3. Visualize the flow of work for the total office
4. Act responsibly toward people in an outside organization

The Interchange Model Office was developed at Boyd County High School when enrollment became sufficient to have two model office classes. It was the feeling of the teachers and administration that two model offices dealing with each other as outside organizations would be more realistic than "input" and "output" being channeled through an artificial "outside world" existing as a part of the same office. Interchange Model Office creates both a flow of work within the office and an exchange of work with another office.

Since such a program was not on the market, the teachers drew up preliminary plans for the project. Over a period of time and through the efforts of the teachers and students the present program evolved. The teachers drew on their own work experience, observation in local businesses, advice of local business persons, and student suggestions. Methods and suggestions were proved by trial and error and business forms were developed with the assistance of students in duplicating projects.

When all materials had been gathered and evaluated, an EMPLOYEE'S HANDBOOK was developed to provide job descriptions and a consistent set of instructions. A period of one school year was used for field testing, revising the handbook, and preparing a MANAGER'S GUIDE. (see Appendix A)

Suggested evaluation materials are included in the form of an Employee Rating Form and Departmental Tests.

ABSTRACT

TITLE OF PROJECT: MODEL OFFICE PROGRAM WITH AN INTERCHANGE OF WORK

BEGINNING AND ENDING DATES: July 1, 1978 to June 1979

OBJECTIVES:

1. The business student will gain more realistic training by functioning in a program with an interchange of work and communication outside of the immediate classroom.
2. The business student will develop a more responsible attitude toward his/her work when that work must be used by a worker in another organization.
3. The business student's work will improve in quality and accuracy when the results of his/her work is used and criticized by his/her peers as well as his/her instructor.
4. The business student will perform better in gainful employment because he/she has learned to cope with and correct mistakes, to accept criticism from supervisors and fellow employees, and to understand that work must be correct either as an input or as an output.

PROCEDURES:

1. Two separate Model Office classes can exist as separate classes in different time frames using the same space and equipment, yet have a direct interchange of work and communication with each other.
2. A 12-week training program will precede the flow-of-work program and include training in office procedures and business machines.
3. The flow of work will be developed through the functions of buying and selling to and from each other.
4. There will be no "key" or predetermined solutions, but each company will demand accuracy and performance from the other.
5. The work will be administered in "cycles" so that the employees will have the experience of closing their books and correcting all errors. The student will then rotate to another position.

CONTRIBUTION TO EDUCATION:

The interchange of work outside the immediate classroom will improve the quality of vocational education by providing a more realistic work situation. The student will be a more competent and productive worker and will have been provided a laboratory for working and getting along with others.

PRODUCTS DEVELOPED:

1. Employee's Handbook
2. Manager's Guide
3. Business forms
4. Correspondence for Purchase Department and Sales Department

INTRODUCTION

Interchange Model Office is designed to simulate as nearly as possible a realistic business situation. It involves the operation of two offices conducting business with each other. Not only is there a flow of work within each office but also an interaction between the managers and personnel of the two companies.

The business of these companies operates in cycles to give the employees the experience of completing transactions, finding and correcting errors, and closing the books before transferring to another department. The length of the cycle will depend upon the skill and experience of the employees as the work progresses.

There is a minimum of input from the managers. The basic input materials are purchase requisitions and monthly rent and utility bills. Form letters and transcription cassettes are provided for initial correspondence. Other correspondence develops through the operation of business. A Credit Union is structured into the payroll department to encourage systematic savings. Periodically the managers will call staff meetings to deal with special problems.

Our economic system is based upon supply and demand. When there is a demand, evidenced by the input of purchase requisitions, the whole business process of buying, selling, crediting, paying, and receiving evolves. An interchange of communication, both oral and written, facilitates the process.

A bank is provided for the transfer of funds between the two companies and is used by the employees to deposit payroll checks. It also provides individual, company, and payroll checking accounts. The bank functions as an outside organization but uses the Model Office employees on a rotation basis.

The Interchange Model Office preferably should be taught in a two-hour block of time at the same periods if two rooms are available. In this situation, the employees of the two companies may have contact through both written and telephone communication. It would be desirable for the managers to have the same planning period. However, if only one Model Office room is available, the two classes may be taught in different time frames with the same teacher or two different teachers acting as managers. In the one-room situation, communication would be made by mail and through the managers.

It is not necessary to have elaborate Model Office rooms for this program. Regular classrooms containing L-shaped desks, with the aid of filing cabinets and desk-top trays, can be utilized to provide an effective Model Office. Access to calculators, transcribers, duplicating machines, and copy machines is necessary. Departmental organization within the classroom can be arranged to facilitate the flow of work.

ACTIVITIES AND ACCOMPLISHMENTS

Problem Under Consideration:

While most model office programs are structured to function within a single classroom, business does not operate in that manner. Business demands not only flow of work within each organization but also an interchange of work between companies. This proposal presents a model office program which involves two separate classes, each representing a business which conducts transactions with the other.

The specific objectives of the Interchange Model Office Program are:

1. To provide the students a work laboratory for further developing their office skills.

2. To provide the students a work setting where they can work effectively with fellow employees and accept supervision from management.

3. To develop within the students desirable work habits and proper attitudes toward work, management, and fellow employees.

4. To provide the opportunity for students to cope with work-a-day problems, to find and correct errors, and to work under pressures created by the demands of co-workers, management, and outside organizations.

5. To provide the student with a smooth transition from the classroom to the office by means of the Interchange Model Office experience.

Methods:

This project was carried out in two Model Office classes of high school seniors in a two-hour block of time. Two regular B & O classrooms equipped with typewriters, office machines, and storage facilities were used.

A twelve-week training period preceded the office simulation. During the training period the classes used alternate periods for office machines and clerical instructional units (see Appendix B). Specific units were selected to provide the students with the proper skills and work attitudes.

The two Model Office classes then assumed the roles of two companies conducting business with each other. Each company was departmentalized to carry out specific jobs of the flow of work (see Appendix C). Communication within the company and between the two companies was conducted by telephone and by internal and external mail (see Appendix D). A bank was provided as an outside organization to facilitate the transfer of funds between the two companies.

The program is designed to accommodate 20 students in each company but is flexible enough to accommodate from 15 to 22 students by combining jobs or extending activities.

Results:

The two classes successfully completed the training period in the prescribed time-frame and completed five work cycles rotating within the departments. The students developed a sense of responsibility toward their work through the realization that all errors must be found and corrected in order for work to be acceptable within the company and to be in agreement with records kept by the other company. They also had the experience of working under pressure to complete work within a designated time, and they learned the effect of absences upon their work and upon their earnings.

Both former students and their employers have reported a smooth transition from the classroom to the office. Many employers have said that the on-the-job training period has been greatly decreased as a result of the employee's training in Model Office.

Conclusions:

A Model Office program which involves a flow of work within an office and an interchange of work between two organizations can be provided on the high school level. As a result, students can better relate to a job situation where both competencies and inter-personal relations play key roles.

Recommendations:

1. This course should be taught by teachers who can work closely together in planning and carrying out the projects or by one teacher who can schedule both Model Offices at different times.

2. Students entering the program should be screened for at least average ability to develop competencies for an entry-level job.

3. Typing I is the only prerequisite. The training period could be cut if office machines has been offered previously.

4. The beginning teacher should not feel that it is necessary to complete all suggested activities but should feel free to project his/her own ideas into the work situations.

5. Teachers should keep abreast of new innovations in order to revise and upgrade the program to meet the needs of the business community.

6. The community should be made aware of the project and asked to contribute to it in an advisory capacity.

DISSEMINATION

The materials developed in this project are being presented to the Bureau of Vocational Education of the Kentucky State Department of Education to be made available to supervisors, administrators, and teachers throughout the state and to other interested parties.

This program is aimed at preparing high school students for transition into the job market. The materials developed may be distributed to schools to be used as a guide to develop their own program meaningful to their own situation. Using these materials as a guide, schools may choose their own company names, develop and duplicate their own business forms, and develop correspondence. On the other hand, the materials may be printed by the Bureau of Vocational Education and distributed to schools desiring to use the program in its present form.

The materials in this project are:

1. Employee's Handbook which acquaints the student with each job and provides instructions and examples for implementing the duties of each job as it relates to others within and without the company.

2. Manager's Guide which provides instruction for the teacher, job descriptions, correspondence input, and suggested materials for operating the company.

3. Business Forms necessary for carrying out the work projects.

4. Suggested Evaluation Materials for checking and reporting student progress.

PROJECT BUDGET

B & O EXEMPLARY PROGRAM
June 30, 1979

No.	Title	Budgeted	Spent	Balance
301	Postage, Freight, Express	100.00	25.00	75.00
302	Telephone, Telegraph	25.00	-0-	25.00
304	Travel in State	200.00	35.20	164.80
305	Printing and Advertising	1,500.00	1,700.00	200.00 Cr.
	Section Total	(1,825.00)	(1,760.20)	(64.80)
321	Office Supplies	100.00	100.00	-0-
330	Commercial Supplies	216.00	214.92	1.08
334	Classroom Supplies	500.00	497.00	3.00
340	Office Equipment (under $300)	200.00	197.76	2.24
342	Instructional Equipment (under $300)	1,795.00	1,792.33	2.67
604	Instructional Equipment (over $300)	1,130.00	1,128.22	1.78
	Section Total	(3,941.00)	(3,930.23)	(10.77)
	TOTAL	5,766.00	5,690.43	75.57

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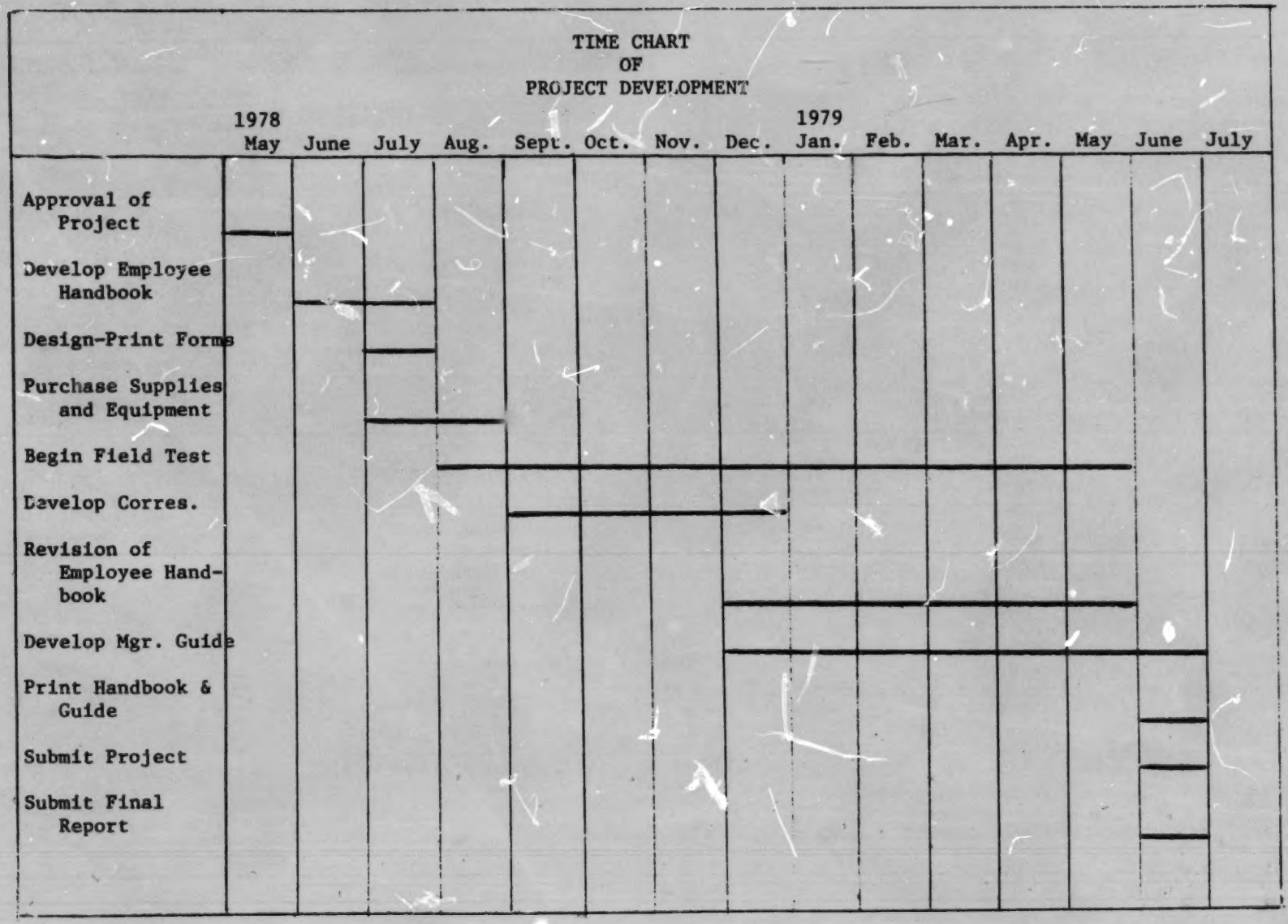
APPENDIX A

TIME CHART OF PROGRESS DEVELOPMENT


TIME CHART
OF
PROJECT DEVELOPMENT
1978
May
June
July
Aug.
Sept.
Oct.
Nov.
Dec.
1979
Jan.
Feb.
Mar.
Apr.
May
June
July
Approval of Project
Develop Employee Handbook
Design-Print Forms
Purchase Supplies and Equipment
Begin Field Test
Develop Corres.
Revision of Employee Handbook
Develop Mgr. Guide
Print Handbook & Guide
Submit Project
Submit Final Report

APPENDIX B

COURSE OUTLINE

COURSE OUTLINE

Twelve-Week Training Period (2 periods each day)*

I. Business Machines

- A. Duplicating Machines
- B. Calculators
- C. Transcribers

II. Instructional Units

- A. Financial Duties
  1. Payroll
  2. Banking
  3. Petty Cash
  4. Establish Employee and Banking Records
- B. Job Application
  1. Applying
  2. Grooming
  3. Interview
  4. Establish Personnel Records
- C. Inventory
- D. Purchasing Procedures
- E. Selling Procedures

*One period per day will be used for Business Machines and one for Instructional Units.

ON-THE-JOB TRAINING

I. In-Service Training Program*

- A. Receptionist Duties--Cycle I
- B. Mail Services--Cycle II
- C. Income Tax--Cycle III
- D. Business Typing and Legal Documents--Cycle IV
- E. Filing Review--Cycle V

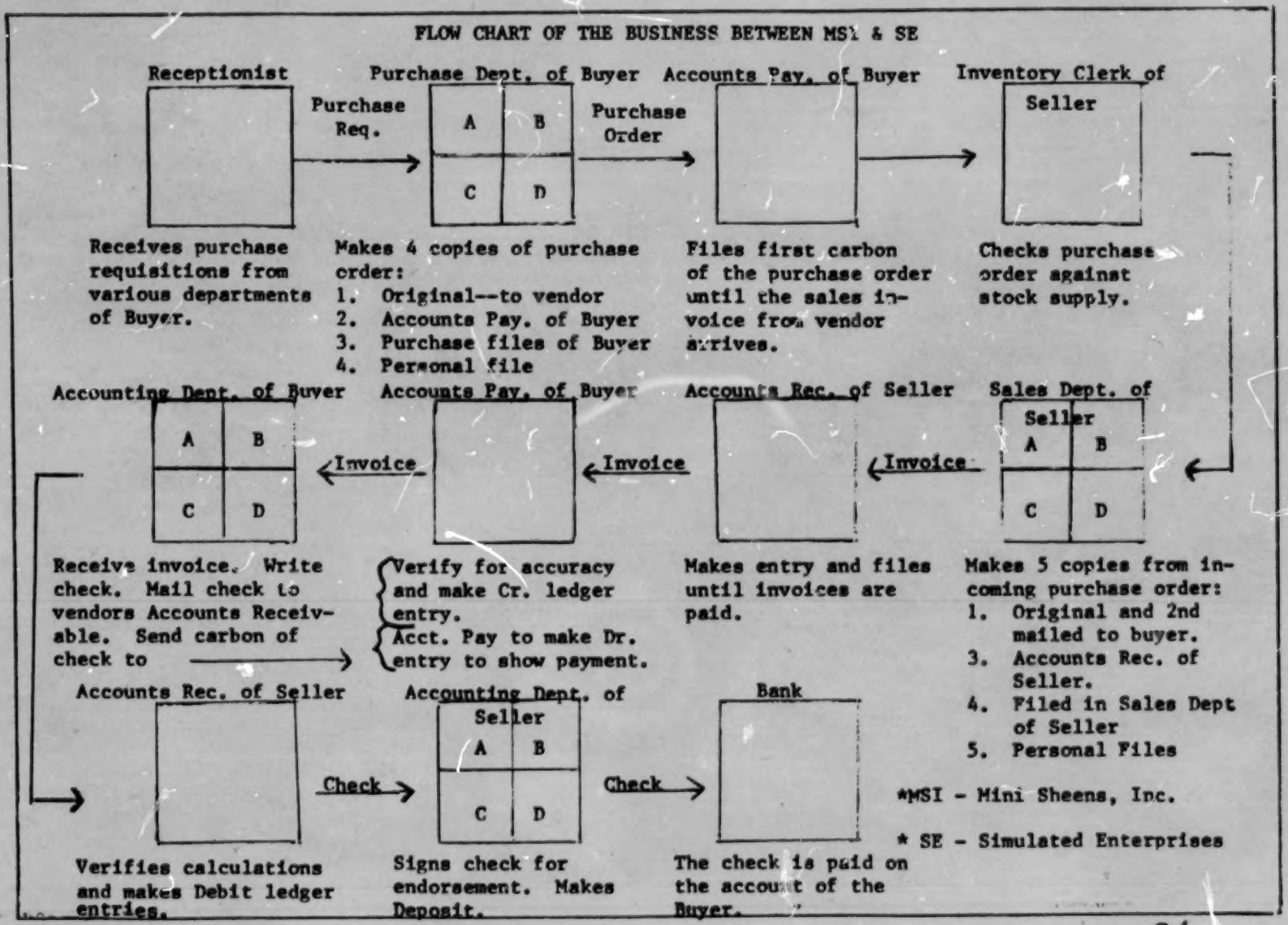
II. Staff Meetings

* At the end of each cycle a company departmental test will be given.

APPENDIX C

FLOW CHART OF THE BUSINESS BETWEEN MSI & SE

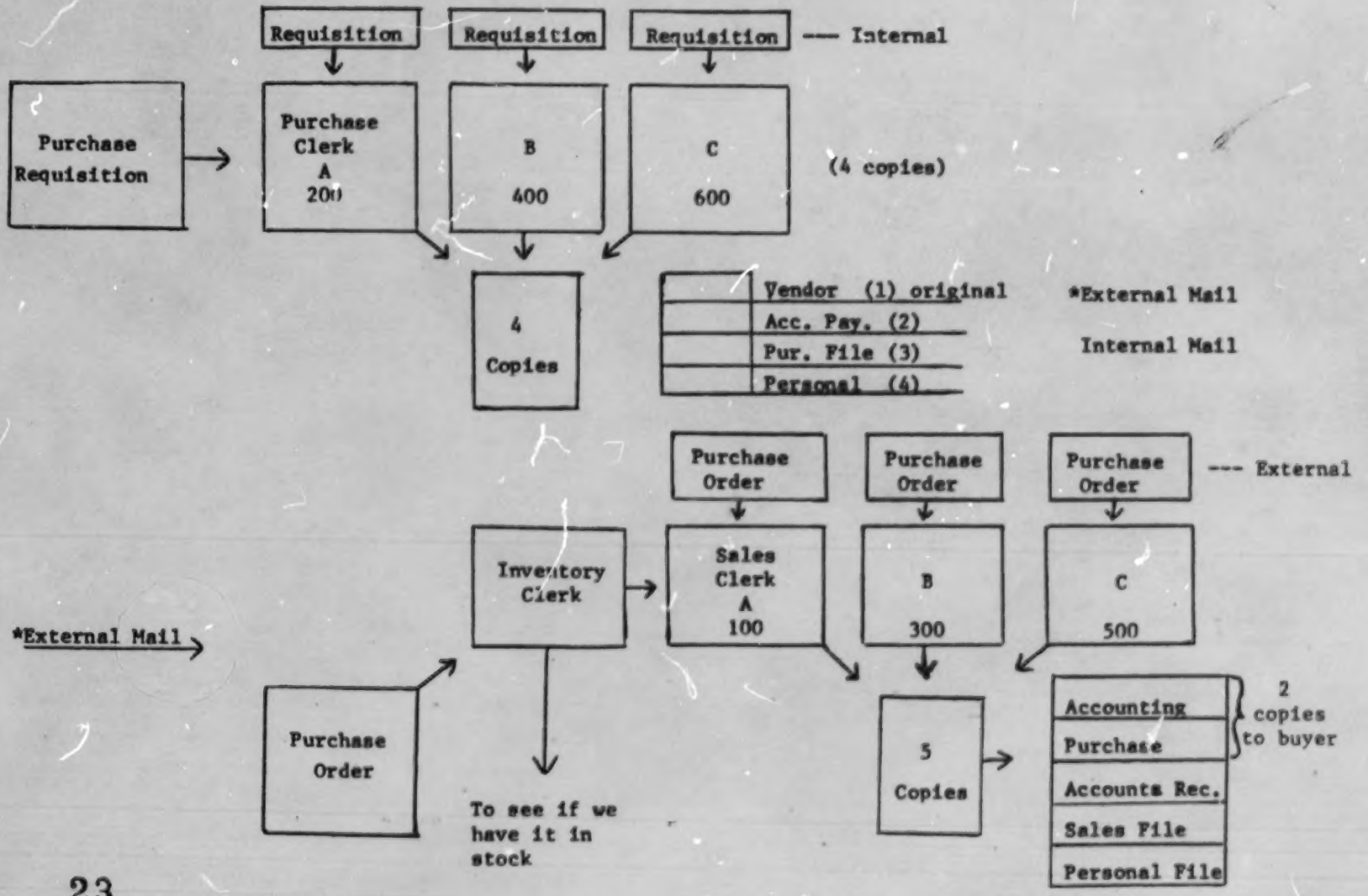
FLOW CHART OF THE BUSINESS BETWEEN MSI & SE


Receptionist
Purchase Req.
Purchase Dept. of Buyer
A
B
C
D
Purchase Order
Accounts Pay. of Buyer
Inventory Clerk of Seller
Receives purchase requisitions from various departments of Buyer.
Makes 4 copies of purchase order:
1. Original--to vendor
2. Accounts Pay. of Buyer
3. Purchase files of Buyer
4. Personal file
Files first carbon of the purchase order until the sales invoice from vendor arrives.
Checks purchase order against stock supply.
Accounting Dept. of Buyer
Invoice
Accounts Pay. of Buyer
Invoice
Accounts Rec. of Seller
Invoice
Sales Dept. of Seller
Receive invoice. Write check. Mail check to vendors Accounts Receivable. Send carbon of check to
Verify for accuracy and make Cr. ledger entry.
Acct. Pay to make Dr. entry to show payment.
Makes entry and files until invoices are paid.
Makes 5 copies from incoming purchase order:
1. Original and 2nd mailed to buyer.
3. Accounts Rec. of Seller.
4. Filed in Sales Dept of Seller
5. Personal Files
Accounts Rec. of Seller
Check
Accounting Dept. of Seller
Check
Bank
Verifies calculations and makes Debit ledger entries.
Signs check for endorsement. Makes Deposit.
The check is paid on the account of the Buyer.
*MSI - Mini Sheens, Inc.
* SE - Simulated Enterprises

APPENDIX D

FLOW OF INTERCHANGE OF MAIL

FLOW OF INTERCHANGE OF MAIL



EMPLOYEE'S HANDBOOK

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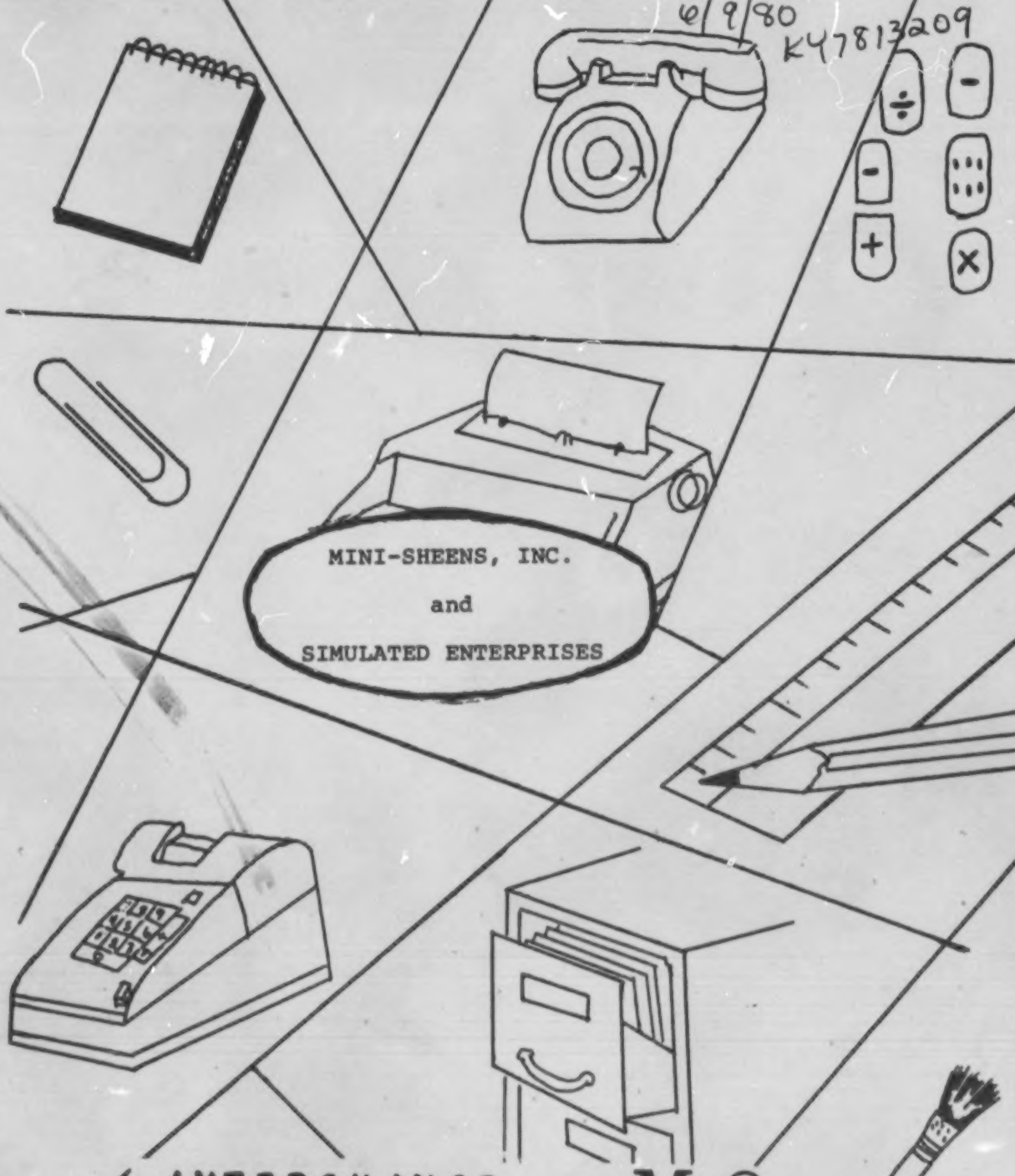

INTERCHANGE - M.O.

A MODEL OFFICE PROGRAM

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INTRODUCTION

Welcome to Interchange M.O.!

You will soon be employed by Mini-Sheens, Inc., or Simulated Enterprises; but first you must place your application, be interviewed, and receive your job assignment. Your stay with our company will include a training period and a variety of work situations. You will be given an opportunity to work in different departments and with different employees, as well as dealing with real people in another company.

Mini-Sheens, Inc., and Simulated Enterprises are merchandising companies who conduct business with each other. While an employee of one of these companies, you will learn about office furnishings, equipment, and supplies as you work in the purchases and sales departments. Your accounting skills will be used as you receipt money, write checks, keep ledgers, or prepare the payroll. You will become aware of the role that banks play in business as you handle company and personal banking or work as a temporary employee of Model National Bank. As a receptionist you will greet visitors and communicate with others by telephone and correspondence; and as a mail clerk, you will process both internal and external mail.

The business of these companies operates in cycles to give the employees the experience of completing transactions, finding and correcting errors, and closing the books before transferring to another department. The length of a cycle will depend upon the skill and experience of the employees as the work progresses.

There are many interesting work experiences in store for you as you complete your "on-the-job" training and become ready for promotion to the "outside" world of business.

COMPANY POLICIES

APPLICATIONS FOR POSITIONS

The manager will supervise the hiring of employees for Mini-Sheens, Inc./Simulated Enterprises and assign each employee to a specific position after each prospective employee has filled out a job application form regarding his/her qualifications.

FORMS TO BE COMPLETED BY NEW EMPLOYEES

Once you have been hired, you will be asked to fill out the following forms and give to the specified departments: Employee's Withholding Exemption Certificate W-4--Payroll, Credit Union deductions--Payroll, Signature Card--Bank.

ATTENDANCE AND PUNCTUALITY

As an employee you will be asked to sign in each day by using a time card. Two hours on the job represents one day or eight hours. Ten days sick leave will be granted to each employee after which payroll deductions will be made for absenses. Repeated tardiness by an employee may result in a salary deduction.

HANDLING COMMUNICATIONS

Interoffice communications may be handled either orally or written. All communications between Mini-Sheens, Inc., and Simulated Enterprises must be in writing unless told by the manager to do otherwise.

Each departmental employee is responsible for addressing his/her own envelopes and placing them in the outgoing mail.

FILES

Files for Mini-Sheens, Inc./Simulated Enterprises will be organized in three sections--Individual files, department files, and transfer files.

Individual Files This file folder will be given to each employee to be used during the training program and to use when each employee is assigned to a specific department to keep personal records.

Departmental Files Each department will keep a file on its own records. At the end of each cycle these will be moved into a transfer file.

Transfer Files These files are kept for each department for each cycle. The manager will decide when to discard any of these files.

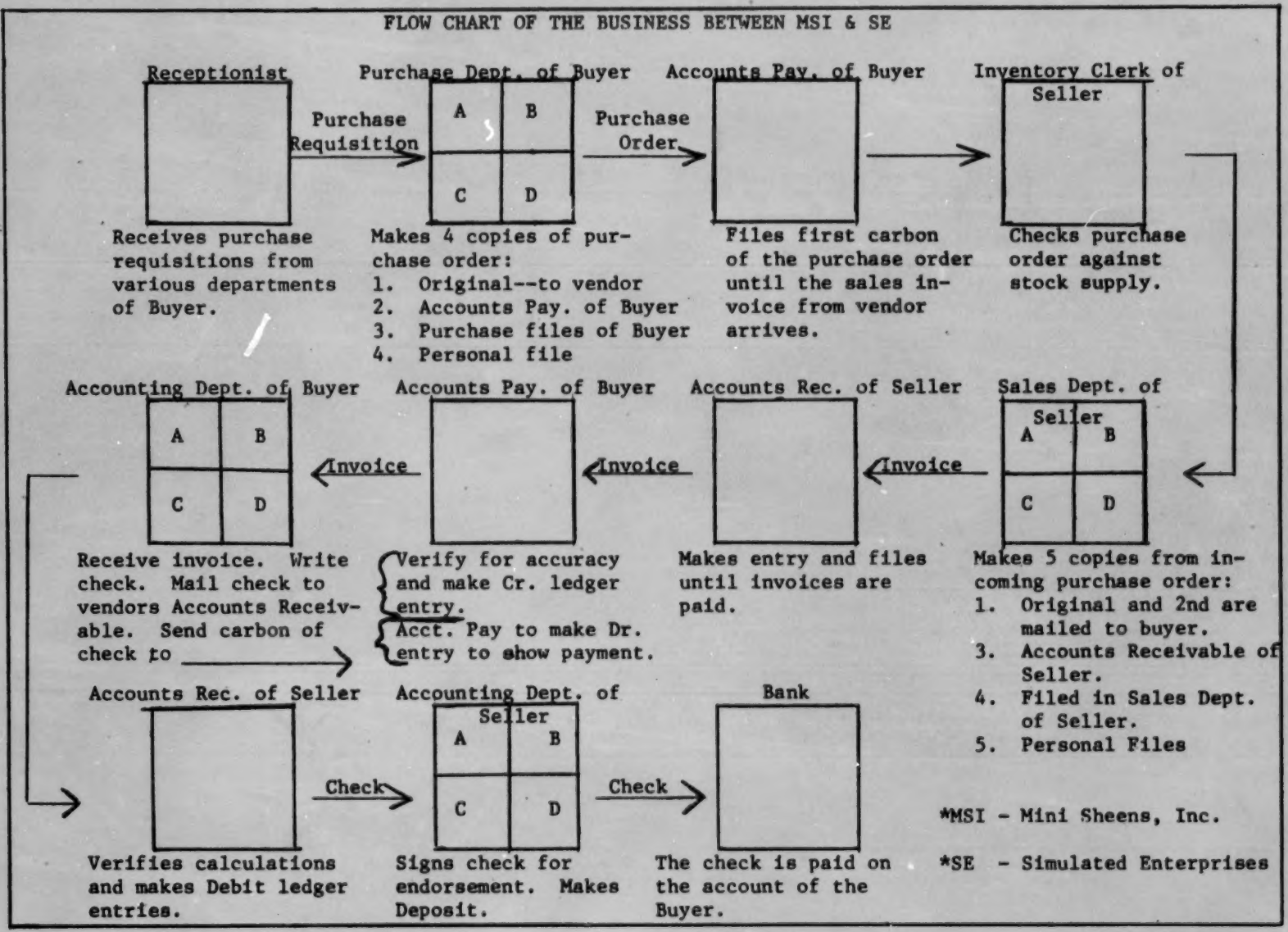
OFFICE SUPPLIES

The supply room will be located in a convenient place. The receptionist will be responsible for storing and issuing supplies and business forms. Supplies may be requested by individual employees or by departments.

GENERAL RULES

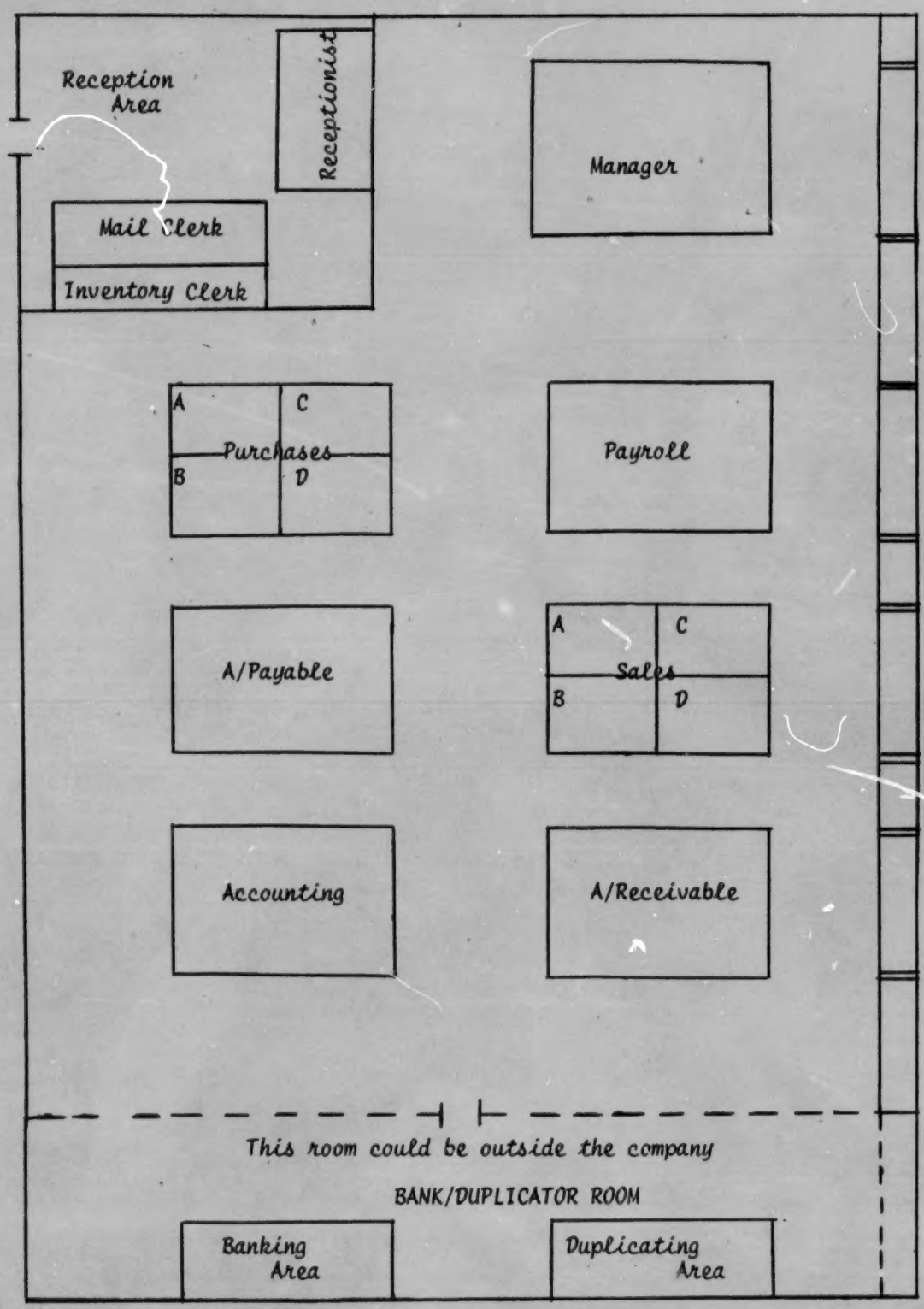
1. Plan your work carefully--there is no substitute for good planning.
2. Observe other employees--you can learn much from your fellow worker.
3. Do not hesitate to ask questions--a question can often prevent disaster.
4. Start slowly--a good steady, well-organized pace is far better than a big explosion that fizzles out. Remember there are reasons why things are done in a certain way.
5. Establish routines--whether it is a form for written work or a procedure for sharpening pencils.
6. Be calm--fear, excitement, anger, and frustration are contagious.
7. Keep that sense of humor--it will save many situations.
8. Accept and apply suggestions--observations and suggestions are made to help, never to hinder.
9. Acceptable standards for office attire will be established in staff meetings.
10. Observe rules of office etiquette.

FLOW CHART OF THE BUSINESS BETWEEN MSI & SE


Receptionist
Purchase Requisition
Purchase Dept. of Buyer
A
B
C
D
Purchase Order
Accounts Pay. of Buyer
Inventory Clerk of Seller
Receives purchase requisitions from various departments of Buyer.
Makes 4 copies of purchase order:
1. Original--to vendor
2. Accounts Pay. of Buyer
3. Purchase files of Buyer
4. Personal file
Files first carbon of the purchase order until the sales invoice from vendor arrives.
Checks purchase order against stock supply.
Accounting Dept. of Buyer
Accounts Pay. of Buyer
Accounts Rec. of Seller
Sales Dept. of Seller
Invoice
Invoice
Invoice
Receive invoice. Write check. Mail check to vendors Accounts Receivable. Send carbon of check to
Verify for accuracy and make Cr. ledger entry.
Acct. Pay to make Dr. entry to show payment.
Makes entry and files until invoices are paid.
Makes 5 copies from incoming purchase order:
1. Original and 2nd are mailed to buyer.
3. Accounts Receivable of Seller.
4. Filed in Sales Dept. of Seller.
5. Personal Files
Accounts Rec. of Seller
Accounting Dept. of Seller
Bank
Check
Check
Verifies calculations and makes Debit ledger entries.
Signs check for endorsement. Makes Deposit.
The check is paid on the account of the Buyer.

*MSI - Mini Sheens, Inc.

*SE - Simulated Enterprises


Reception Area
Receptionist
Manager
Mail Clerk
Inventory Clerk
A
C
Purchases
B
D
Payroll
A/Payable
A
C
Sales
B
D
Accounting
A/Receivable
This room could be outside the company
BANK/DUPLICATOR ROOM
Banking Area
Duplicating Area

JOB DESCRIPTION

1. Manager: Oversees the operation of the entire company; regulates outside "input"; supervises and assigns employees; answers questions regarding company policies and procedures; calls staff meetings and provides training periods.

2. Receptionist: Greets all office visitors and takes incoming calls; takes dictation or machine transcription; handles petty cash; collects and files correspondence; issues and replenishes supplies; keeps and updates personnel cards; collects data for newsletter to be issued each cycle.

3. Mail Clerk--Machine Operator: Collects and distributes all incoming and outgoing mail; duplicates materials for all departments; responsible for preparing newsletter.

4. Inventory Clerk: Checks all incoming purchase orders for stock-control items; keeps perpetual inventory on selected items; issues and reorders stock; maintains transfer files for all departments.

5. Purchase Clerk: Prepares purchase orders from requisitions; types statistical report; corresponds with vendor; checks incoming sales invoices against purchase orders.

6. Sales Clerk: Prepares invoices and figures extensions; places items on sale and prepares brochure and sales letters; types statistical report.

7. Accounting: Figures and writes all checks for goods purchased and monthly bills; deposits incoming checks and keeps a check register; reconciles company bank statements; keeps file of paid invoices.

8. Accounts Receivable: Rechecks calculations on outgoing sales invoices and incoming checks; keeps accounts receivable ledger; sends incoming checks to Accounting Department to be deposited.

9. Accounts Payable: Keeps accounts payable ledger; verifies extensions on incoming sales invoices; files paid invoices with carbon of check from Accounting Department.

10. Payroll and Credit Union: Computes time cards and payroll deductions; prepares payroll journal; writes payroll checks; records earnings; keeps credit union records.

11. Bank: Maintains ledger cards for company and individuals accounts; accepts deposits; sends bank statements; facilitates transfer of funds between companies.

EMPLOYEE RATING FORM

Name_____ Department_____

Cycle_____ Date_____

	RATING	REMARKS
ATTENDANCE Absence Tardy		
ATTITUDE Toward work Toward fellow employees Toward supervisor Toward customers		
JOB PERFORMANCE Skills Quality Quantity Work completed on time		
APPLICATION Uses time well Remains at work station Care of equipment Good housekeeping in work area Extra duties Adapts to departmental changes		
PERSONAL Appropriate dress Neatness Initiative Self confidence Dependability Integrity Leadership Office Manners		

RATINGS: Superior-5; Above average-4; Average-3; Below average-2; Poor-1.

RECEPTIONIST

A. Equipment, Supplies, and Business Forms

1. Work Station — Desk, typewriter, transcriber, telephone

2. Supplies — Received stamp, date stamp, company stamp, red and black ink pads, desk calendar, appointment book, deposit slips for utility companies

3. Business Forms — Access to all business forms used by other departments, Applications, Company Stationery Inter-Office Forms, Message Reply Forms, Payroll Information Sheets, Personnel Record Cards, Petty Cash Journal, Petty Cash Receipts, Social Security Forms W-5, Telephone Report Forms

B. Files

Dept. ident.	Incoming Mail Receptionist	SE 1	Co. ident. and File No.

1. Alphabetic Files

Incoming Mail
Outgoing Mail
Correspondence
Application forms
Company stationery
Interoffice forms
Manager's banking folder
Paid monthly bills
Payroll information sheets
Petty cash journal
Petty cash receipts
Social Security forms

2. Personnel visual file (see Personnel Records under Daily Procedures)

3. Manager's file folders

a. Personal banking

b. Correspondence

C. Daily Procedures

1. Handling General Duties

a. Greet callers.

b. Maintain and distribute a supply of business forms for different departments when requested.

c. Answer the telephone and fill out message form for all incoming calls.

PHONE MESSAGE FOR

M_____ of_____

__Telephoned __Please return __Will call again
__Came In __See Me

Message:_____

_____

_____

Phone:_____ Date _____Time_____ By_____

2. Keeping Personnel Records

a. Keep a visual file on all personnel showing:

(1) Personal and general information.
(2) Departmental placement for each cycle.

	Date and Cycle						Date and Cycle					
Training Period	9/1					Accounting						
Receptionist		10/4				Acc. Payable			11/2			
Mail Clerk & M.O.						Acc. Receivable						
Inventory Clerk						Payroll						
Purchase Clerk				12/5		Bank					3/4	
Sales Clerk						Other						

This personnel card should be updated at the beginning of each cycle to show which department each employee is in and the date that they entered that department.

b. Prepare a Payroll Information sheet at the beginning of each cycle and send to the Payroll Department. This information is obtained from the following sources:

(1) Personnel Card
(2) Manager

(1) NAME	SOCIAL (1) SECURITY	(1) DEPENDENTS	(2) HOURLY WAGE	(2) DEPARTMENT	(2) TITLE	(1) NUMBER
Adams	406-32-0090	2	3.00	Sales	Clerk	1
Brown	405-41-3257	1	3.25	Bank	Teller	2

c. Use time cards for checking attendance. (Time cards will be prepared and figured by the Payroll Department.)

3. Paying Monthly Bills

a. Receive the following monthly bills at the first of each month (input from the Manager):

(1) Electric
(2) Rent
(3) Telephone
(4) Water

b. Send these bills to the Accounting Department to be paid.

c. Fill out deposit slip on each utility when checks are received from Accounting Department.

(1) Endorse the check "Deposit to the Account of (payee)."
(2) Take checks with deposit slips to the bank.
(3) Attach the return company portion of the bill to the carbon copy of the check and file in Paid Monthly Bills.

4. Keeping Petty Cash

a. Request check from Accounting Department to establish Petty Cash Fund and do the following:

(1) Post under receipts in Petty Cash Book.
(2) Post each day to Petty Cash Book.
(3) Prepare receipt for each expenditure making one carbon copy.
(4) Balance Petty Cash Book.

PETTY CASH BOOK

DATE	EXPLANATION	(1) RECEIPTS	PAYMENTS	DISTRIBUTION OF PAYMENTS				BALANCE
				Adv. Expense	Del. Expense	Supplies Expense	Misc. Expense	
9/9	Ck. No. 20	50 00						50 00
9/10	(2) Stamps		3 00			3 00		(4) 47 00

PETTY CASH RECEIPT

No. 1 Date Sept. 10, 19--

Received of $3.00

Three no/100 Dollars

For Stamps

Account Charged 3.00 Signed (Signature of person receiving money.)

b. Replenish Petty Cash at the end of the cycle or when necessary by doing the following:

(1) Prepare a summary of expenditures to be sent to Accounting.
(2) Receive check from Accounting and take to the bank and assume cash is received.
(3) Enter amount in Receipts column in Petty Cash Book.

5. Providing Purchase Input

a. Remove a predetermined number of requisitions from Prepared Purchase Requisition file at the beginning of each day for each Purchases Clerk, A,B,C,D.

b. Prepare requisition for distribution

(1) Enter date, date requested (about 2 weeks from current date), and department.
(2) Delete a specified number of items on the requisition so all Purchase Orders will not be the same.
(3) Determine the quantity to be ordered.
(4) Check the "stock control" list to see that one item has been included on each requisition.

c. Distribute requisitions

(1) Give each Purchase Clerk one set of requisitions at the beginning of each day.
(2) Supply additional requisitions if requested by Purchase Clerk.

6. Keeping Manager's Files

a. Maintain the Manager's banking account by doing the following:

(1) Deposit checks
(2) Prepare checks for signature
(3) Reconcile the bank statment

b. Keep correspondence files for the Manager. These files will contain the manager's copies of correspondence sent out from:

(1) Sales Department
(2) Purchase Department

7. Handling Correspondence

a. Prepare all interoffice correspondence to be sent out by the Manager. This will include correspondence on:

(1) Staff Meetings
(2) Special announcements
(3) Notification of training programs

b. Type from machine transcription at least one letter daily and handle in the following manner:

(1) Prepare an envelope for each letter and present to the Manager for signature before mailing.
(2) Type only the original on Company stationery.
(3) Prepare and distribute three carbon copies: (a) 1st carbon given to the Manager, (b) 2nd carbon Receptionist Correspondence file, (c) 3rd carbon Receptionist Personal Folder.
(4) Mail all letters going to the other company (All letters not addressed to the other company but considered outgoing mail are given to the Manager for mailing.)

D. Departmental Activities

1. Schedule Appointments

2. Prepare Travel Itineraries

3. Request Checks for Travel and other Expenses

4. Collect data for Newsletter

5. Set up additional File Folders as needed

These activities are not performed daily but at various times the Manager may call upon the Receptionist to do.

MAIL CLERK/MACHINE OPERATOR

A. Equipment, Supplies, and Business Forms

1.	Work Station	Desk, chair, typewriter, access to copy machine, stencil and spirit duplicators.
2.	Supplies	In-out mail trays, postal scales, mail sorter (expanding file folder), date stamps, red and black stamp pads, card file, letter opener
3.	Business Forms	Mail Log, Postage Expense Record.

B. Files

At the beginning of the first cycle, prepare the following file folders:

Dept. ident. | Postage Expense Record SE 8 / Mail Clerk | Company ident. and File No.

Incoming Mail	1	Mail Log	6
Outgoing Mail	2	Newsletter Data	7
Interoffice Mail	3	Postage Expense Record	8
Correspondence	4	Reproduction Tickets	9
Duplicating Projects	5	Supplies	10

C. Daily Procedures

1. Collecting and Delivering Mail

Mail is a vital part of the communication system of any business. Prompt pick-up and delivery of mail help insure a steady flow of work.

a. General Rules

These general rules apply to processing mail of all types.

(1) Begin the work day by processing any mail left from the previous day.
(2) Collect mail at regular intervals.
(3) Deliver all mail promptly.
(4) Store any mail which has not been delivered at the end of the day in the Incoming, Outgoing, and Interoffice Mail folders.
(5) Distribute mail according to Mail Distribution Directory.

MAIL DISTRIBUTION DIRECTORY

Interoffice	Incoming
To Employees	
Memos from Manager	Personal Mail
Bank Statements	
Newsletter	Newsletter (other co.)
Payroll checks, W-2 Forms	
Credit Union-checks, receipts, quarterly statements	
To Manager	
Bank Statement	
Credit Union checks, receipts and statements	Personal Mail Cash Orders
Payroll checks, W-2 Forms	
Purchase Correspondence copies	
Sales Correspondence copies	
Statistical Reports	
To Receptionist	
Checks for monthly bills	General and Routine
Checks for Petty Cash	Correspondence
Newsletter data	
To Inventory Clerk	
Purchase Orders "Incoming"	
To Mail Clerk	
All Interoffice Mail to be sorted and delivered	All Incoming Mail
Check for Postage Meter	
To Purchases	
Purchase Requisitions	Incoming Sales Invoices Incoming Sales Letters and Brochures Out-of-Stock Letters
To Sales	
Approved Incoming Purchase Orders (from Inventory clerk)	Letters of Inquiry (from Purchase Dept. of other company)

MAIL DISTRIBUTION DIRECTORY

Interoffice

To Accounting

- Approved Sales Invoices,
- Incoming Requests for checks:
  - Credit Union
  - Monthly bills
  - Payroll
  - Petty Cash
  - Postage
- Bank Statements, Notice of error

To Accounts Receivable

- Sales Invoice Carbons (from Sales Dept.)
- Statistical Reports from Sales

To Accounts Payable

- Carbon copies of checks from Accounting
- Debit/Credit Memo copy from accounting
- Purchase Order carbons, A, B, C, D.
- Sales Invoices, Incoming (Approved by Purchases clerk)
- Statistical Reports from Purchases

To Payroll

- Bank Statements
- Payroll and Payroll deduction checks from Accounting

To Bank

- Mailed deposits

Incoming

- Debit/Credit Memos
- Checks (Incoming from other company on account)
- Statement of Accounts from other company A,B,C,D.

b. Process Interoffice Mail

(1) Pick up mail frequently
(2) Sort according to department
(3) Deliver promptly

c. Process Incoming Mail

(1) Open the mail and stamp it near the top with red date stamp.
(2) Examine the contents of the envelope and make note of any enclosures. Retain the envelope if there is no return address on the letter or if an enclosure is missing.
(3) Enter any special handling mail in the mail log. This includes cash orders that may enclose a check.
(4) Distribute mail according to the Mail Distribution Directory.

d. Process Outgoing Mail

(1) Observe the following pick-up points for Outgoing Mail:
  (a) Accounting--checks
  (b) Accounts Receivable--Debit/Credit Memos
  (c) Inventory Clerk--Out-of-Stock Letters
  (d) Purchases--Purchase Orders and Correspondence
  (e) Receptionist--General Correspondence
  (f) Sales--Sales Invoices and Correspondence
(2) Process the Outgoing Mail by batches at least twice daily.
  (a) Weigh letter and mark amount of postage in the stamp position on the envelope.
  (b) "Postmark" with black date stamp.
  (c) Make sure all outgoing mail has a complete address and zip code number.
  (d) Make entry in Mail Log on Special Handling mail.
(3) Place batches in mail envelope and deliver to other company or leave in tray for Manager to deliver.

2. Recording Postage Expense on Outgoing Mail

We will assume that postage will be printed on our mail by postage meter. However, it will be necessary to keep the records ordinarily registered on the postage meter. At the beginning of the first cycle, enter $100 as the beginning balance for postage prepaid on the meter. Replenish the postage meter expense at the end of each cycle by requesting a check from Accounting.

a. Assemble outgoing mail into batches.
   (1) Determine the amount of postage for each piece of mail
   (2) Determine the number of pieces of mail in the batch
   (3) Determine the total amount of postage in the batch.

b. Enter the batch information on the Postage Expense Record:
   (1) Date of mailing.
   (2) Batch number and number of pieces in batch.
   (3) Add individual batch amounts to get daily total
   (4) Subtract from previous balance and enter new balance.

	Date	Batch--Pieces	Amount	Daily Amount	Balance
b.	1 (1)	# 1 – 20	3.00		100.00
	1	# 2 – 40 (2)	7.50 (3)	10.50 (4)	89.50 (5)
	~~	~~~~	~~~~	~~~~	8.75
c.	30	check No. 128 (1)	91.25		100.00 (5)

c. Replenish postage when the meter balance reaches $10 or less.
   (1) Request check from Accounting Dept. payable to cash.
   (2) Cash the check at the bank for money to buy additional postage.
   (3) Enter date, check number, and amount of additional prepaid postage on the Postage Expense Record.
   (4) Show new balance on record.
   (See illustration above in 4 and 5)

3. Keeping Record of Special Mail

Most of the mail between the two companies will be regular first-class mail. When either Incoming or Outgoing Mail requires special handling or has special enclosures, it should be recorded on the Special Mail Log. Since the amount of special mail will be limited, both incoming and outgoing mail will be recorded on the same register.

a. Record the following information on the mail log.

   (1) Date and time mail was received.
   (2) Indicate incoming or outgoing mail.
   (3) Name and address of addressee or sender.

(4) Indicate kind of mail (such as registered)
(5) Show special contents or enclosures.
(6) Indicate person or department mail is to or from.

SPECIAL MAIL LOG

Date/Time	IN	OUT	TO--FROM Name and Address	Kind of Mail	Contents	Dept. Person
2/14 - 1:30		✓	State Supply Co. Frankfort, Ky	Registered		Mgr.
2/15 - 2:00	✓		Lion Power Co. Cannonsburg Ky		Refund Check	Bob Taylor acct.

4. Handling Duplicating Projects

a. Receive master or stencil to be duplicated.

b. Ask employee to fill out Reproduction Ticket Request.

(1) Name and department
(2) Date requested and date needed
(3) Method of duplicating and number of copies
(4) Kind of paper to be used
(5) Do you need to save master or stencil?

REPRODUCTION TICKET

Name_____ Dept._____

Date Requested _____ Date Needed_____

Method_____ No. Copies_____

Kind of
Paper _____ Save Stencil? _____

* * * * * * * * * * * *

Received by_____ Date_____

c. Duplicate material by proper method as soon as possible.

c. Duplicate material by proper method as soon as possible.

d. Deliver duplicated materials and master or stencil.

e. Ask employee to sign Reproduction Ticket as receipt.

f. File signed Reproduction Ticket in chronological order in card file.

5. Compiling Newsletter

A company newsletter is published once each cycle and will contain news items of the operation of the company and personal items about employees.

a. Gather information for newsletter or receive material from receptionist.

b. Edit and compile the material.

c. Choose the method of reproduction and prepare master or stencil

d. Duplicate enough copies for employees of both companies and 10 extra copies for public relations.

e. Collate and distribute copies.

f. File a reference copy.

D. Departmental Duties

Since the Mail Clerk is in the same general area as the Receptionist, you should cover that desk when the Receptionist is temporarily called away.

INVENTORY CLERK

A. Equipment, Supplies, and Business Forms

1. Work Station — Desk, chair, typewriter

2. Supplies — Binder for Inventory Sheets, date stamp, tickler file

3. Business Forms — Inventory Sheets, "Out of Stock" Form Letters, Stock Requisitions

B. Files

At the beginning of the first cycle, the Inventory Clerk will prepare the following file folders:

Dept. Ident. | Correspondence Inventory | SE 3 | Company Ident. and File No.

Incoming Mail 1
Outgoing Mail 2
Correspondence 3

Tickler File
with guides from 1 to 31

C. Daily Procedure

1. Preparing Perpetual Inventory Sheets

At the beginning of the first cycle, the Inventory Clerk will prepare Inventory Sheets. Thereafter, new sheets will be prepared as the sheets are filled. The Manager will give you a list of catalog items to prepare Inventory Sheets for as follows:

a. Record information about each stock item.

(1) Stock or catalog number.
(2) Description of item, including size and color.
(3) Maximum to keep in stock.
(4) Minimum point designated for least amount on hand.
(5) Re-order point--one half of maximum.
(6) Beginning Balance--maximum.

STOCK NO. F1-123 (1) DESCRIPTION Four-drawer File w/lock, green (2)

MAXIMUM 50 (3) MINIMUM 10 (4) REORDER POINT 25 (5)

DATE	RECEIVED		ISSUED			ORDERED	
	ORDER NO.	QUANTITY	REQ. NO.	QUANTITY	BALANCE	ORDER NO.	QUANTITY
Jan. 1 (6)					50 (6)		

2. Issuing Stock

The Inventory Clerk will receive all incoming Purchase Orders in the daily mail. You will use the following procedure to issue stock.

a. Examine and process each Purchase Order for stock-control items.

(1) Check the quantity of each stock-control item on the order in red.
(2) After you make the necessary entries on the Inventory Sheets (see instruction below), initial the Purchase Order and send it to Sales Invoice Clerk A, B, C, or D as indicated on the order. If there is no stock-control item on the order, send it on to the Sales Clerk, but make a notation of the Purchase Order No. for your Manager.

QUANTITY	PAGE	STOCK NO.	DESCRIPTION	PRICE	UNIT	AMOUNT
(1) ✓ 2	148	F1-123	Four-drawer Filing Cabinet w/lock, green	225.00		
12	215	BE-246	Tacking Stapler, gray	12.95		
	(2) K.J.		(Inventory Clerk's identification)			

PURCHASE ORDER

PURCHASING AGENT

b. Make the following entries on the Inventory Sheets when issuing stock.

(1) Enter the current date and beginning balance.
(2) Enter the Purchase Order No.
(3) Enter the quantity issued or ordered.
(4) Subtract the amount issued from the previous balance and enter new balance.
(5) Order stock on requisition form and enter Requisition No. and amount ordered in the "Ordered" column when the stock reaches the reorder point.
(6) Continue to issue stock as long as it is available.

(7) Assume that you receive the stock two days after it is ordered and enter the Requisition No. and quantity in the "received" column.
(8) Add order received to previous balance.

DATE	RECEIVED		ISSUED			ORDERED	
	ORDER NO.	QUANTITY	REQ. NO.	QUANTITY	BALANCE	ORDER NO.	QUANTITY
JAN. (1) 1					50		
1			A-1001 (2)	10 (3)	40 (4)		
2			B-3002	24	16	R-001 (5)	34
3		(6)	C-3010	6	10		
4	(7) R-001	34			44 (8)		

3. Ordering and Receiving Stock

a. Fill out a Stock Requisition form when the inventory reaches the re-order point in the Balance column of the Inventory Sheet.

(1) Use current date.
(2) Enter date needed as two business days from the current date.
(3) Begin with R-001 for the Order No. and then number consecutively.
(4) Figure the amount to bring the current balance to the maximum balance for Quantity.
(5) Use the same Stock No. as on the heading of the Inventory Sheet.
(6) Use the same description as on the heading.

To: Purchasing Agent — Date Requested (Current) (1)

From: Inventory Control — Date Needed (2) (2 days from current date)

By: — Order No. (3) R-001 (Advance each order No. Consecutively)

Quantity	Stock No.	Description
(4) 34 (order enough to bring to maximum amount)	(5) F1-123 (from heading on inv. sheet)	(6) Four drawer File Cabinet w/lock green (item, size, color)

b. Place Requisition in Tickler File two days from current date.

c. Look in the Tickler File each day for any incoming stock.

d. Record incoming stock on the Inventory Sheet (See Instruction 2-b-(8) on the previous page).

4. Sending Out-of-Stock Letters

When an order is received for an item that is out of stock, a form letter should be sent to the customer to assure him that his order is receiving attention and to inform him when he may expect delivery.

a. Complete the Out-of-Stock Letter as follows:

(1) Use current date.
(2) Fill in customer's order number.
(3) Type the description of the item.
(4) Enter Catalog No.
(5) Indicate that shipment will be made two days from current date.

OUT OF STOCK (1) (Current Date)

Thank you for your Order No. (2) D-0111. We regret that we are temporarily out of stock of item Four-Drawer Filing Cabinet w/Lock (3), Catalog No. F1-123 (4). Since the item you requested is already on order, we should be able to make shipment by (2 days from current date) (5).

---

b. Distribute copies as follows:

(1) Mail original to buyer.
(2) File first carbon copy in Correspondence.
(3) File second carbon copy in Personal folder.

D. Departmental Duties

At the end of the cycle, several departments that have accumulated materials that will not be needed in subsequent cycles will need to clear their folders. Since inventory control duties will have been finished by that time, the Inventory Clerk will supervise filing by departments in a designated transfer file.

PURCHASE DEPARTMENT

A. Equipment, Supplies, and Business Forms

1. Work Station — Desk, chair, typewriter, storage
2. Supplies — Date stamp, received stamp, file folders (for each clerk), catalog, envelopes
3. Business Forms — Purchase Orders (original, 2 copies--yellow, personal--pink), Statistical Report

B. Files

At the beginning of the first cycle each purchase clerk (A, B, C, D) will set up the following files:

Clerk ident.-Dept. ident. | A Incoming Mail / Purchase | MSI 1 | -Co. ident. and File No.

Incoming Mail 1	Prepared Orders 5
Outgoing Mail 2	Orders Received 6
Correspondence 3	Statistical Reports 7
Purchase Requisitions 4	Supplies 8

C. Daily Procedures

1. Receiving and Processing Purchase Requisitions

At the beginning of each day you will receive from the receptionist Purchase Requisitions which represent the items needed in your company or used in the business. It will be your duty to acquire this merchandise.

(1) Select the best merchandise from your catalog.
(2) Check the items listed in your catalog and indicate the catalog number on the purchase Requisition.

Vendor MSI / SE Date 10/9/--

Date Requested Nov. 1, 19-- For Dept. Sales

Quantity	Description (1)	Page No.	Catalog No. (2)	Unit Price
1	Directory Board	244	J4-809	$205.00
2	Carry Files	167 A	F1-492	26.00

2. Preparing Purchase Orders

Purchase Orders must be typed and mailed to the vendor (supplier) at the beginning of the day by doing the following:

a. Use the following Purchase Order numbers if 4 Purchase Clerks are Working:

(1) Simulated Enterprises: A-1001, B-3001, C-5001, D-7001
(2) Mini-Sheens, Inc.: A-2001, B-4001, C-6001, D-8001

b. Type the Purchase Order filling in:

(1) Vendor
(2) Date
(3) Method of shipment
(4) Terms
(5) Order No.
(6) Quantity
(7) Stock No.
(8) Adequate description
(9) Unit price
(10) Page No.

The amount column will be filled out by the Sales Department of other company.

(5) ORDER No. C-6155

THIS No. MUST APPEAR ON INVOICE, B/L, CASES, BUNDLES, PACKING LISTS AND CORRESPONDENCE

(2) DATE Nov. 1, 19--

TO (1)
Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

OR (1)
Mini-Sheens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

(4) TERMS 2/10;n/30

SHIP TO (Same)

(3) VIA REA

QUANTITY	PAGE	STOCK NO.	DESCRIPTION	PRICE	UNIT	AMOUNT
1	244	J4-809	Directory Board	205.00		
2	167A	F1-492	Carry File	26.00		
(6)	(10)	(7)	(8)	(9)		

c. Make 4 copies of the Purchase Order and distribute as follows:

(1) Original--mail to Sales Department of other company.
(2) 1st carbon--Accounts Payable
(3) 2nd carbon--Staple requisition to this copy and file in Prepared Orders.
(4) 3rd carbon--Personal file.

d. Prepare an envelope and mail original Purchase Order.

3. Receiving Sales Invoice (original and copy) from vendor

a. Mark date received on Sales Invoice and initial.

b. Remove Purchase Order from Orders Prepared file.

c. Check items and quantity on Sales Invoice against Purchase Order.

d. Record on Purchase Order:

(1) Date received
(2) Stamp "Received"
(3) Enter total amount of Sales Invoice (to be used later to prepare Statistical Report)

QUANTITY	PAGE	STOCK NO.	DESCRIPTION	PRICE	UNIT	AMOUNT
1	244	J4-809	Directory Board	205.00		
2	167A	F1-492	Carry Fil	26.00	(3)	$231.00

(2) RECEIVED (1) DEC 2 1978

PURCHASE ORDER

e. Give both copies of Sales Invoice to Accounts Payable.

D. Departmental Activities

1. Handling Correspondence

At various times in a cycle the manager will ask the Purchase Clerks to prepare correspondence on inquiries or type letters from prepared copies. This correspondence should be handled in the following manner:

a. Copy or compose each letter and make 4 copies.

(1) Original--mail to Sales Clerk in other company.
(2) 1st carbon--file in Correspondence file.
(3) 2nd carbon--give to Manager.
(4) 3rd carbon--Personal file.

2. Preparing Statistical Reports

a. Each Purchase Clerk will prepare a Statistical Report at the end of each cycle by listing:

(1) Date of Purchase Orders
(2) Purchase Order numbers
(3) Amount of invoice
(4) Total by weeks
(5) Show final total

STATISTICAL ANALYSIS
OF
PURCHASE ORDERS

Clerk: A (Name) From: Dec. 1, 19-- To: Dec. 20, 19--

Date	Invoice	Amount	Weekly Total	Final Total
Dec. 1	A-1001	325.50		
5	A-1002	150.00		
			475.50	
(1)	(2)	(3)	(4)	
30	(Final Total is the sum of all Weekly Totals)			$6,300.90 (5)

3. Transferring Files

After finishing the statistical report at the end of each cycle, each Purchase Clerk will transfer the the following:

a. Transfer the contents of Orders Received file.

b. Leave correspondence and statistical report in file folders but staple together and mark "Cycle No.__."

SALES DEPARTMENT

A. Equipment, Supplies, and Business Forms

1. Work Station — Desk, chair, typewriter, calculator, storage
2. Supplies — Catalog, file folders, envelopes
3. Business Forms — Sales Invoice carbon pack (original, 3 green copies, 1 pink--personal)
   Statistical Report form

B. Files

At the beginning of the first cycle, each Sales Clerk (A, B, C, D) will prepare the following files:

Clerk ident.	Incoming Mail	SE	1	Co. ident. and File No.
Dept. ident.	Sales			

Incoming Mail	1	Sales Invoices Current 8, 9, 10, 11	
Outgoing Mail	2		
Correspondence	3	Statistical Reports	12
Purchase Orders Received 4, 5, 6, 7 (A, B, C, D Sales Clerks)		Supplies	13

C. Daily Procedures

1. Receiving and Processing Purchase Orders

Your daily mail will include Purchase Orders from the other company which have been checked by the Inventory Clerk to see if stock is available to fill the order. Proceed as follows:

(1) Check to see that the order has been released by the inventory clerk.
(2) Verify the information on the purchase order with your catalog, make any corrections necessary, and place a check mark by the unit price.
(3) Multiply the quantity times the unit price and enter the extension in pencil.
(4) Total the extensions.

QUANTITY	PAGE	STOCK NO.	DESCRIPTION	PRICE	UNIT	AMOUNT
3	89	F4-501	Rotary telephone index file (2)	11.50		34.50 (3)
5	215	B1-734	Desk calendar	1.75		8.75
					(4)	43.25

DY (1) (Initials of Inventory Clerk)

2. Preparing Sales Invoices

The Sales Invoice should be typed after the Purchase Order has been verified and calculated. The following Sales Invoice numbering system should be used:

Mini-Sheens, Inc.	A-1001	B-3001	C-5001	D-7001
Simulated Enterprises	A-2001	B-4001	C-6001	D-8001

a. Type the Sales Invoice from the information provided on the Purchase Order.

(1) Name of buyer
(2) Invoice number
(3) Current date
(4) Method of shipment
(5) Credit terms
(6) Quantity of each item
(7) Catalog number
(8) Description
(9) Price each
(10) Extension
(11) Total

(1) SOLD TO: Mini-Sheens, Inc. or Simulated Enterprises

(Address)

(2) INVOICE NO. A-1001

(3) DATE SHIPPED Current Date

(4) SHIPPED VIA UPS

(5) TERMS 2/10;n/30

QUANTITY	CATALOG NO.	DESCRIPTION	UNIT PRICE	AMOUNT (10)
3	F4-501	Rotary telephone index file	11 50	34 50
5	B1-734	Desk calendar	1 75	8 75
(6)	(7)	(8)	(9)	43 25 (11)

(Identification of Sales Clerk)

SALES INVOICE

b. Make 5 copies of the Sales Invoice.

(1) Mail original and 1st carbon copy to buyer.
(2) Give 2nd carbon to Accounts Receivable
(3) Place 3rd carbon on top of Purchase Order and file in Current Sales Invoices folder.
(4) File 4th carbon in Personal folder.

c. Address envelope to buyer and place in outgoing mail.

D. Departmental Activities

1. Handling Correspondence

At various times in the cycle, the Manager will ask the Sales Clerk to compose sales letters or to copy form letters. The correspondence should be handled in the following manner:

a. Write letter to Purchase Clerk, A, B, C, or D in the other company.

(1) Address envelope and mail original.
(2) File 1st carbon copy in departmental Correspondence folder.
(3) Give 2nd copy to Manager
(4) File 3rd copy in Personal folder.

b. Prepare a Sales Brochure to accompany each copy of the letter.

(1) Choose from your sales catalog an item described in the letter.
(2) Duplicate a Sales Brochure advertising this item by any method you choose.
(3) The brochure should include a sketch of the item, description, regular price, sale price, and the name and address of your company.

c. Answer any letters that come to you from the Purchases Department of the other company.

2. Preparing Statistical Reports

a. At the end of the cycle, each Sales Clerk will prepare a summary report of all Sales Invoices typed.

(1) Type your identification and name.
(2) Fill in the dates of the cycle.
(3) Show the date of each invoice.
(4) Invoice number.
(5) Amount of each invoice total.
(6) Weekly total of all invoices.
(7) Add weekly totals to get final totals and double rule.

STATISTICAL ANALYSIS
OF
SALES INVOICES

(1) (2)

Clerk: A (Name) From: Jan 3, 19-- To: Jan. 25, 19--

Date	Invoice	Amount	Weekly Total	Final Total
Jan. 3	A-1001	325.50		
5	A-1002	150.25		
(3)	(4)	(5)	475.75 (6)	
30	(Final Total is sum of all Weekly Totals)			$5,325.50 (7)

3. Transferring Files

   a. At the end of the cycle, remove all invoices from the Current Sales Invoices folder and store in the Transfer Files by accounts A, B, C, and D.

   b. Materials left in the other file folders should be fastened together chronologically by folder and marked with the cycle number, date, and your name.

ACCOUNTING

A. Equipment, Supplies and Business Forms

1.	Equipment	Desk, chair, calculator, typewriter, checkwriter
2.	Supplies	Check file, date stamp, "For Deposit" and "Paid" stamps
3.	Business Forms	Check Register, Checks, Deposit Slips

B. Files

At the beginning of the first cycle, prepare the following files.

Dept. ident.		Company ident. and File No.
Banking	SE 4	
Accounting		

Incoming Mail	1	Invoices, Paid	7, 8, 9, 10
Outgoing Mail	2	A, B, C, D	
Correspondence	3	Invoices, Unpaid	11, 12, 13, 14
(Checks received)	4	A, B, C, D	
Banking	5	Monthly Bills Paid	15
Items to be Posted	6	Payroll Requests Paid	16
		Supplies	17

C. Daily Procedures

1. Receiving Checks

A check is a valuable legal instrument that transfers funds from one business to another. You are responsible for its safekeeping until it is deposited in the bank.

a. Receive checks from the Accounts Receivable Clerk and sign the Cash Receipts Register to acknowledge receipt.

b. Examine the check for acceptability and return any improperly written or altered check to drawer. (This will not happen often since the Accounts Receivable Clerk has already examined it.)

c. Put a restrictive endoresement on the check by using the "For Deposit" stamp and signing your name.

d. Store in a safe place until you make a deposit.

2. Making Deposits

At the beginning of the first cycle, you will have a balance of $50,000 in your company bank account. Thereafter, you will need to make deposits as your bank balance becomes low. You will use the checks you receive and cash provided by your Manager.

a. Make the deposit ticket in duplicate.

(1) Fill out the personal section of the deposit ticket, showing name of company, account number, and date.
(2) Enter the amount of currency and silver.
(3) List checks separately and identify by check number. (Checks are usually identified by ABA number but since all our checks will likely have the same ABA, the check number will make better identification.) Check for endorsement.
(4) Total all checks.
(5) Enter total amount of checks in amount column.
(6) Show total amount of deposit.

LIST CHECKS SEPARATELY		DOLLARS	CENTS
Check No.	15	115	80
	18	75	25
(3)	21	855	75
(4) TOTAL CHECKS		1046	80

MODEL NAT'L BANK

		DOLLARS	CENTS
CURRENCY		625	00
SILVER	(2)	12	75
TOTAL CHECKS	(5)	1046	80
(6) TOTAL		1684	55

Deposited by NAME of COMPANY
2000 -201 (1)
Date JANUARY 15 19--
Received by (Teller Identification)
Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

b. Give both the original and duplicate deposit tickets to the Bank Teller along with the amount to be deposited,

c. Receive the stamped duplicate from the teller as your receipt. (The teller may also enter the amount in a pass-book.)

d. Enter the amount of deposit in the check register and add to previous balance.

3. Writing Checks

Care must be taken when writing checks not only to write them for the correct amount but also in the proper manner so that they are negotiable and so they cannot be altered. Void any check with a strikeover or erasure.

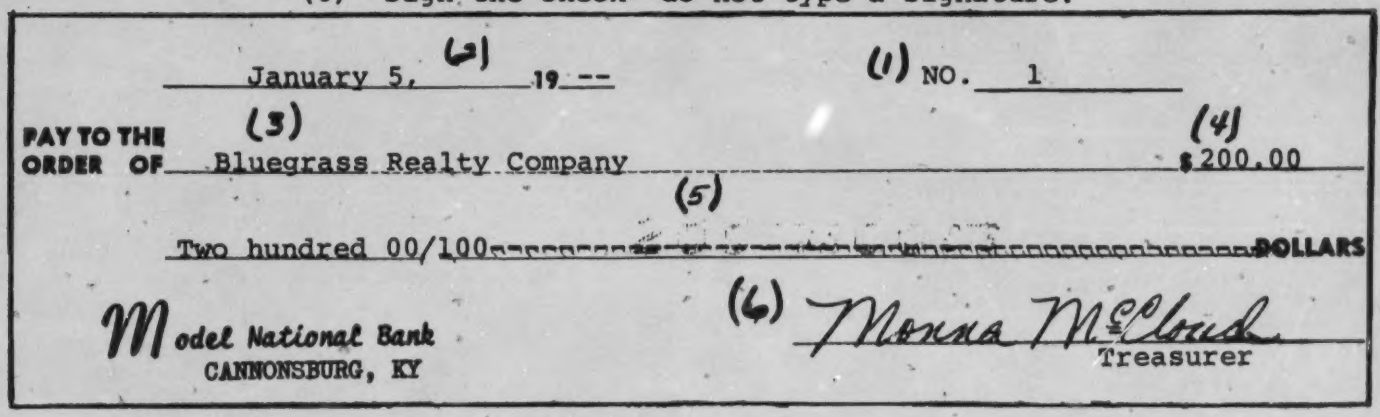
a. Verify the bill to be paid.

b. Make an original and two carbons of each check.

(1) Mail original to payee.
(2) Send 1st carbon copy to the department requesting the check.
(3) Post from the 2nd carbon to the check register, attach to paid invoice or paid monthly bill and file.

c. Type the check as follows:

(1) Number the check with the numbering machine or type.
(2) Use current date
(3) Fill in name of payee.
(4) Type figure amount close to dollar sign.
(5) Fill in the corresponding written amount or use the checkwriter to inscribe it. Make sure they agree.
(6) Sign the check--do not type a signature.



d. Fill in the voucher as explanation for both the payee and the drawer.

(1) Use date of invoice or bill being paid.
(2) Use the number on the invoice or indicate what bill is being paid.
(3) Type voucher number (same as Check No.)

(4) Gross amount is total of invoice or statement.
(5) Discount represents the percentage allowed on credit terms, such as 2% (.02) times gross amount. (No discount is taken on monthly bills.)
(6) Net amount is gross amount less discount.

INVOICE DATE	INVOICE NUMBER	VOUCHER NUMBER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
January 5, (1)	105 (Jan. Rent) (2)	15 (Same as check No.) (3)	200.00 (Total of invoice) (4)	-0- (Figure according to credit terms) (5)	200.00 (Gross amount less discount) (6)

4. Paying Bills

a. Write checks for the payroll requests that are received weekly or bimonthly and return them with a carbon copy to the Payroll Clerk.

(1) Payroll
(2) Blank Cross Insurance Co.
(3) Company Credit Union
(4) Internal Revenue Service (Employees Withholding Income Tax and FICA)
(5) Kentucky State Treasurer (Employees Kentucky Tax)

b. Pay miscellaneous bills upon request from the various departments that have been approved by the Manager.

(1) Accounts Receivable--Refund check to other company to balance the Debit/Credit Memorandum ledger.
(2) Mail Clerk--Check payable to "Cash" to replenish postage meter.
(3) Receptionist--Check to "Petty Cash" to replenish Petty Cash Fund and check to Manager for Travel Expense.

c. Pay monthly bills as follows and return stub of statement with original check to Receptionist.

(1) Bluegrass Realty--Rent
(2) County Telephone Company--Telephone
(3) Lion Power Company--Electricity
(4) Rushing Water Company--Water

d. Pay incoming Sales Invoices that have been approved by Accounts Payable by A, B, C, D Accounts (do not mix differently identified invoices on the same check). Pay the latest dates first if discount is still allowable. Discounted and non-discounted invoices may be paid on the same check but must show discount by invoice instead of total on the voucher. The maximum number of invoices to be paid on one check is four.

When typing the check voucher include;

(1) Invoice date as entered on each invoice.
(2) Invoice Number for each invoice
(3) Voucher number is same as check number.
(4) Gross amount is total of invoice(s).
(5) Discount is percentage of discount times gross amount.
(6) Net amount is Gross Amount less discount and the same as the check is written for. If no discount is taken Gross and Net will be the same.

INVOICE DATE	INVOICE NUMBER	VOUCHER NUMBER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
Jan 5 (1)	A-1005 A-1066 (2)	12 (3)	150.65 225.50 376.15 (4)	7.52 (376.15 x .02) Roundoff (5)	368.63 (Gross amount less discount (6)

5. Keeping the Check Register

a. Enteries should be made daily to the check register.

(1) The beginning balance the first cycle will be $50,000.
(2) Enter the date of each transaction.
(3) Record each check by number and deduct from the previous balance.
(4) Enter the total amount of each deposit and add to previous balance.
(5) Enter a Service Charge or any other debit memorandum from the bank in the check column and deduct.

CHECK REGISTER

	DATE		PAYABLE TO		CK	CHECKS	DEPOSITS	BALANCE
1	JAN	1	Balance		✓			500000
2		5	Bluegrass Realty Co. (3)		1	20000		480000
3						(3)		350000
(a) 4		15	Deposit (4)				168455	366455
5								544425
6		30	Service Charge (5)			500		544200
7			(Totals)			1758000	2200000	544200
(b) 8	PROOF:		Beginning Balance	50,000.00		(1)	(2)	
9			Add Deposits	22,000.00				
10			Subtotal	72,000.00				
11			Subtract Checks	17,580.00				
12			Balance Forward	54,420.00				

b. Prove the accuracy of your calculations at the end of each page before carrying the balance forward to the next page.

(1) Add the check column
(2) Add the deposit column
(3) Add the deposits to the beginning balance and subtract the check column total to verify the balance column. See illustration above.

D. Departmental Duties

1. Reconciling the Bank Statement

When a bank statement is received from the bank your canceled checks, deposit slips, and other bank vouchers such as Service Charge memos will be returned to you. You must check the Bank Statement against your Check Register to verify the accuracy of both.

a. Compare the returned items with your records.

(1) Check each returned deposit slip against your records and the Bank Statement by checking the item on your Check Register.
(2) Mark off each check on the Check Register and on the Bank Statement.
(3) Record Service charge or other memo and deduct from the previous balance.

b. Prepare a reconciliation form. Both the Bank Statement and the Check Register may be correct but not in agreement on a given day because of outstanding (one that has not been cleared through the bank) items.

(1) List the Bank Statement balance.
(2) Subtract outstanding checks.
(3) Add outstanding deposits--one you have added to your register but has not been recorded on the statement.
(4) Show corrected Bank Statement balance.
(5) List the Check Register balance.
(6) Deduct Service Charge or other debit.
(7) Show corrected Check Register balance.
(8) Check agreement of the two adjusted balance.

c. Notify the bank immediately if an error is found on the Bank Statement.

d. Correct your Check Register if an error is found in your records.

e. File the checks and deposit slips in the check file and the Bank Statement in the Banking folder.

2. Transferring Files

a. Transfer all paid bills from folders A, B, C, D, at the end of the accounting cycle.

b. Leave other materials in folders but fasten together and mark with your name and cycle so they will not be mixed with other cycles.

ACCOUNTS RECEIVABLE

A. Equipment, Supplies, and Business Forms

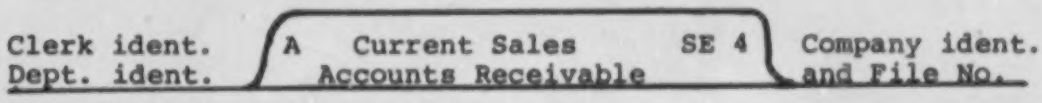
1. Work Station — Desk, chair, typewriter, calculator

2. Supplies — Accounts Receivable Binder, "Received," "Date," and "Paid" stamps

3. Business Forms — Ledger Sheets, Combined Statistical Report, Error In Payment Form, Debit-Credit Memo Ledger, Cash Receipts Record, Statement Of Account

B. Files

At the beginning of the first cycle the Accounts Receivable Clerks will set up the following files:



Incoming Mail 1
Outgoing Mail 2
Correspondence 3
Current Sales 4, 6, 8, 10
(Sales Clerks A, B, C, D)
Paid Invoices 5, 7, 8, 11
(A, B, C, D)
Statistical Reports 12
Supplies 13

C. Daily Procedures

At the beginning of the first cycle, it will be necessary for the Accounts Receivable Clerks to set up the Accounts Receivable Ledger for A, B, C, D accounts. Each clerk will keep two accounts.

1. Processing Sales Invoices

a. Receive carbon copy of Sales Invoice.

(1) Check the accuracy of the extensions and place check mark by amount.
(2) Add extensions to verify total and place tick mark by total.
(3) Notify Sales Clerk of any error by returning copy of invoice and asking that the copy be initialed and returned to you.

QUANTITY	CATALOG NO.	DESCRIPTION	UNIT PRICE	AMOUNT
2	A1-2345	In-and-Out Desk Tray	5 50	11 00 ✓(1)
6	B4-1357	Desk Pen Set, Black	5 00	30 00 ✓
		Total		41 00 ✓(2)

SALES INVOICE

b. Record the Sales Invoice in the ledger. Post directly from the invoice to the ledger.

(1) Enter the date of the invoice.
(2) Enter the invoice number.
(3) Enter the total of the invoice as a debit amount.
(4) Show debit balance by adding debit amount to previous balance.

A/REC TO

(Name of Company)

Date (1)		Invoice Number	ck	Debit	Credit	Balance	
month	1	A-1001 (2)		(3) 41 00		(4) 41 00	1
	2	A-1002		153 50		(5) 194 50	2
							3

c. File the recorded invoice in the Current Sales folder.

(1) Initial invoice at bottom right to show release.
(2) File with latest date in front.

2. Processing Customer Checks

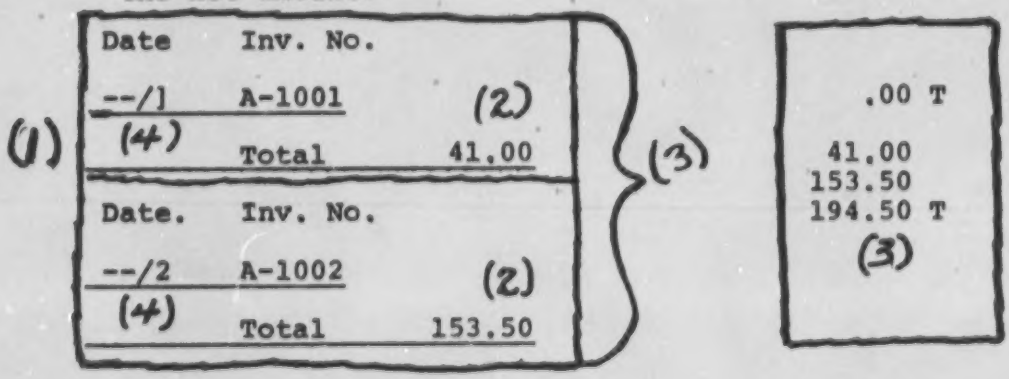
When the customer pays on account by check, the Accounts Receivable Clerk should examine the check for acceptability and verify its accuracy before giving it to the Accounting Department to be deposited.

a. Examine checks for acceptability.

(1) Look for recent date, proper payee, valid signature, and agreement of written and figure amount.
(2) Accept any check for full credit that has an error of $1.00 or less since mailing and recording costs would exceed the amount of the error.
(3) Return any checks that have been improperly written, have been altered in any way, or that have a gross error in the amount such as $2,000 instead of $200.
(4) Accept checks with reasonable errors and issue a Debit/Credit Memorandum (see Debit/Credit Memo).

b. Verify calculations on check voucher.

(1) Pull Sales Invoices listed on the check stub from Current Sales folder.
(2) Compare totals of Sales Invoices with the amounts listed on the check voucher.
(3) Compare gross amount with the total of all listed invoices.
(4) Check the dates of the invoices to see if the discount is allowable under the 2/10;n/30 credit terms. No discount will be allowed on any check when an error has been made in payment(except on overpayment).
(5) Refigure discount taken on check by multiplying gross amount by .02.
(6) Subtract discount from gross amount to verify the net amount.



INVOICE DATE	INVOICE NUMBER	VOUCHER NUMBER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
(4) --/1	A-1001	5	41.00 ✓ (2)		
--/2	A-1002		153.50 ✓ (2)		
			194.50 ✓ (3)	3.89	190.61
		(Ck..No.)	(gross amount)	(.02 x 194.50) (5)	(net amount) (6)

c. Record customer's check in Accounts Receivable Ledger. Post directly from voucher to ledger.

(1) Enter current date, not date of check.
(2) Enter Invoice Nos. paid.
(3) Enter customer's check number.
(4) Enter credit for gross amount of check, not net amount. (Unless overpayment is made, then enter exact amount. If the net amount is entered, it would leave an unpaid balance for the amount of the discount.)
(5) Subtract the amount of the credit entry from the previous balance and enter the new balance.
(6) Place a check mark in the Ck. No. column to show that the invoice has been paid.

ACCOUNTS RECEIVABLE LEDGER

Date		Invoice Number	ck	Debit	Credit	Balance	
Month	1	A-1001 (6)	✓	41 00		41 00	1
	2	A-1002	✓	153 50		194 50	2
	3	A-1003		100 00		294 50	3
(1)	5	(A-1001-02) (2) (3)	5		194 50	100 00	4
					(4)	(5)	5

d. File Paid Invoices.

(1) Stamp invoice "Paid" with date of payment and check number.
(2) Staple check voucher on top of paid invoices.
(3) Place in Paid Invoice folder with latest material to the front.

e. Recording and Releasing Checks.

(1) Record information on the verified check in the Cash Receipts Record.
(2) Take checks to Accounting Department and request clerk to place initials and date in margin to show receipt of check(s).

CASH RECEIPTS RECORD

Cycle #1 January 19--

Date	Received From: Name	Received From: Account No.	CK No.	Total Invoice	Discount	Total cash Received	
(1) Jan 5	MSI or SE	A-1001-02	5	194 50	3 89	190 61	(2) K.C. 1/5

3. Issuing Debit/Credit Memorandum

Customer checks that are properly written yet have a slight error in calculation are accepted and recorded. It would not only be expensive but also poor customer relations to return all checks with minor errors. However, to insure accuracy of our accounts, it will be necessary to issue a debit/credit memorandum for such checks or other adjustments.

a. Determine the amount of the error by comparing check voucher and sales invoices. Discounts are not allowed on checks with errors. (Unless an overpayment is made, then the exact amount will be entered.)
b. Prepare a form letter in triplicate for a debit/credit memorandum to notify the customer of error. Mail two copies to the customer designated for Accounting and Accounts Payable.

(1) Enter date, number of each invoice, and amount.
(2) Show discount for invoice(s).
(3) Show correct total of invoice(s).
(4) Indicate correct discounted amount.
(5) Enter total amount due without discount.
(6) Show incorrect amount of check received.
(7) Show amount of Overpayment or Underpayment.

Debit/Credit Memorandum

Debit/Credit Memo No. 1
(Subject Line)

When we received your check No. 5 dated (Month) 10, we discovered an error had been made. The corrected amount should be:

Date (1)	Invoice No. (1)	Amount (1)	Discount (2)	Total
--/1	A-1001	41.00	.82	
--/2	A-1002	153.50	3.07	
	(3)	194.50	3.89	190.61 (4)

Explanation: Your check was in error, therefore, no discount is allowed.

The amount of the check should be (5) $194.50 (Total without discount). instead of $180.61 (6). Therefore, you have made an (overpayment, underpayment) in the amount of $13.89 (7).

c. Use the carbon of the Debit/Credit Memorandum to record the entry on the Debit/Credit Memorandum Ledger and file with ledger sheet.

(1) Enter date of memo.
(2) Show Invoice and Memo numbers.
(3) Record amount of overpayment or underpayment.

Debit/Credit Memo Ledger

SHORT			OVER		
Date	Invoice Number	Amount	Date	Invoice Number	Amount
--/10 (1)	A-1001-02 (#1) (Example of (2) Underpayment)	13.89 (3)	--/15	A-1010-11 (#2) (Example of Overpayment)	10.00

4. Posting Checks for which Debit/Credit Memos have been issued.

Since discounts are not allowed on checks that have errors in calculations (unless there is an overpayment), Accounts Receivable must be credited for the exact amount of the check, not the gross amount of the invoice(s).

a. When a check represents an underpayment, it will leave an unpaid balance on the invoice(s) being paid.

b. When a check represents an overpayment, it will reduce the amount on any outstanding balance or will create a credit balance.

ACCOUNTS RECEIVABLE LEDGER

Date		Invoice Number	ck	Debit	Credit	Balance	
Month	1	A-1001	✓	41 00		41 00	1
	2	A-1002	✓	153 50		194 50	2
(A)	10	(A-1001-02)	5		180 61	13 89	3
							4
							5
	8	A-1010	✓	50 00		50 00	6
	9	A-1011	✓	25 00		75 00	7
	12	A-1012		100 00		175 00	8
(B)	15	(A-1010-11)	21		85 00	90 00	9
							10

5. Accounting for Debit/Credit Memos

The amounts of the Debit/Credit Memos may be accounted for on subsequent checks from the customer. However, an adjustment may be made at the end of the accounting cycle by calculating the difference in overpayments and underpayments on the Debit/Credit Memorandum Ledger.

a. If there is a total underpayment, the customer will remit the balance by check.

b. If there is a total overpayment, Accounts Receivable will prepare a request on an Interoffice Memo directing the Accounting Department to write a check to the other company (A, B, C, or D account) for the refund.

c. The check voucher (underpayment) or the check carbon (overpayment) will be the source document for debiting or crediting the Accounts Receivable ledger to close the account.

D. Departmental Activities

You are responsible for certain tasks that may be required at some time during the accounting cycle. Although these tasks may be done infrequently, they are still important to the operation of the business.

1. Preparing a Combined Statistical Report.

It is the duty of the Accounts Receivable clerks to consolidate and type the Combined Statistical Report from individual reports prepared by the Sales clerks.

a. Receive statistical reports from each Sales Clerk A, B, C, D.

b. Prepare a combined report by compiling the information given on the individual reports.

(1) Enter Cycle No. and date of report.
(2) Type name of clerk above identification letter.
(3) Show number of week of work cycle.
(4) Enter each clerk's total sales by week.
(5) Add vertically to get individual sales per cycle.
(6) Add horizontally to get total sales per week.
(7) Crossfoot by adding totals vertically and horizontally to get total sales per cycle.
(8) Divide the total of each clerk's sales by the total departmental sales to get percentage of sales for each clerk. Carry out two places.
(9) Round off percentage and enter percentage amount under each clerk's totals.
(10) Add percentages across to get 100% for total.
(11) Type your name as person preparing report.

COMBINED STATISTICAL REPORT

SALES Department

Cycle No. 1 (1) From: --/3/-- (1)

To: --/25/--

Week	Black (2) Clerk A	Brown Clerk B	Gray Clerk C	Green Clerk D	Total
1 (3)	$ 2,253.28 (4)	$1,542.74	$1,606.22	$ 1,364.26	$ 6,766.50 (6)
2	2,828.73	4,922.86	4,817.78	4,526.07	17,095.44
3	5,015.87	2,784.90	3,112.42	6,065.10	16,978.29
Totals	$10,097.88 (5)	$9,250.50	$9,536.42	$11,955.43	$40,840.23 (7)
Percent	(8) 25% (9)	23%	23%	29%	100% (10)

Prepared by (11)

c. Type four copies of the Combined Statistical Report

(1) Post original on Sales Bulletin Board along with original copies of Sales Clerks' individual reports.
(2) File 1st carbon copy in Combined Statistical Report folder.
(3) Give 2nd carbon to Receptionist for Manager.
(4) File 3rd carbon in individual folder.

d. Remove previous reports from bulletin board and file in Combined Statistical Report folder.

2. Sending Statements of Account

Statements are sent periodically to customers to inform them of the condition of their accounts and so that they may compare their records to those of the creditor.

a. Prepare Statements of Account for A, B, C, D mid-way through the cycle showing charges, payments, and balance.

(1) Mail original to customer's Accounts Payable.
(2) File carbon copy in Correspondence folder.

b. At the end of the cycle, send statements to the customer for Accounts A, B, C, D to show that the accounts have been closed.

(1) Stamp the final ledger pages for Accounts A, B, C, D "Paid," date, and sign.
(2) Copy the ledger pages and mail to Accounts Payable in the other company.

3. Transferring Files

a. At the end of the cycle, remove all Paid Invoices from the folders and store in Transfer File by Accounts A, B, C, D.

b. Materials left in the other folders should be fastened together chronologically and marked with Cycle No., date, and your name.

ACCOUNTS PAYABLE

A. Equipment, Supplies, and Business Forms

1.	Work Station	Desk, typewriter, calculator
2.	Supplies	Accounts Payable binder, "Paid" stamp, file folders
3.	Business Forms	Ledger Sheets, Combined Statistical Report, Debit/Credit Ledger

B. Files

At the beginning of the first cycle the Accounts Payable Clerk will set up the following files:

Clerk ident.- A Current Orders MSI 4 -Co. indent.
Dept. ident- Accounts Payable and File No.

Incoming Mail 1
Outgoing Mail 2
Correspondence 3
Current Orders 4, 5, 6, 7
(A, B, C, D Purchase Clerks)

Invoices Received 8, 9, 10, 11
(A, B, C, D)
Invoices Paid 12, 13, 14, 15
(A, B. C, D)
Statistical Reports 16
Supplies 17

C. Daily Procedures

At the beginning of the first cycle it will be necessary for the Accounts Payable Clerk to set up Accounts Payable Ledger for A, B, C, D accounts.

1. Processing Purchase Orders

   a. File Purchase Order (carbon copy) when received under Current Orders for Purchase Clerk A, B, C,or D.

   b. Remove Purchase Order from Current Orders file when Sales Invoice is received.

2. Processing Invoices from Vendor

   a. Receive Sales Invoice (original and carbon) from vendor.

      (1) Verify invoice extensions.
      (2) Initial original Sales Invoice and give to Accounting for payment.
      (3) Staple carbon copy of Sales Invoice to Purchase Order.

When invoices are received, process invoices with the shortest discount periods first.

b. Record Sales Invoice (carbon) in Accounts Receivable Ledger.

(1) Enter date of invoice.
(2) Invoice number.
(3) Credit amount of invoice.
(4) Show credit balance (add credit to previous balance).

A/PAY TO (Name of company)

(1) Date	(2) Invoice Number	ck	Debit	Credit (3)	Balance (4)	
9/10	A-1001			300 00	300 00	1
						2

c. File carbon of Sales Invoice (with Purchase Order attached) under Invoices Received (A, B, C, D).

3. Processing Payment to Vendor

a. Receive notification of payment from Accounting Department in the form of a carbon copy of check.

(1) Remove invoices listed on check carbon from Invoices Received file.
(2) Check the invoices against the check carbon for accuracy.

(1) Invoice

Date	Invoice No.	
9/10	A-1001	
	Total	300.00 (2)

Check Voucher (copy)

INVOICE DATE	INVOICE NUMBER	VOUCHER NUMBER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
9/10/--	A-1001	22	(2) 300.00	6.00	294.00

b. Record gross amount of invoices from the carbon check voucher in the Accounts Payable Ledger.

(1) Enter date paid
(2) Invoice number or numbers paid (no more than four invoices are to be paid on each check.
(3) Debit the gross amount of invoices (not the net amount of the check).
(4) Show balance by substracting the debit from the previous balance.
(5) Enter check number and go back to the entry in the ledger where invoice was credited and place a check mark to show that invoice has been paid.

	Date	Invoice Number	ck	Debit	Credit	Balance	
1	9/10	A-1001	✓ (5)	(3) 300.00	300.00	(4) 300.00	1
(1) 2	9/12	A-1001 (2)	22				2
3							3

c. File paid invoices

(1) Stamp invoice "Paid" and date.
(2) Attach carbon copy of check on top of paid invoice.
(3) Place in Paid Invoice file.

4. Recording Debit and Credit Memo

If a check has been written for the wrong amount from the Accounting Department to pay an invoice, the vendor will send a notice of error to the Accounting Department. A copy of this memo should be sent to the Accounts Payable Clerk.

a. Receive notification of error from the vendor's Accounts Receivable in the form of a letter, and check accuracy of memo.

b. Enter on the Debit/Credit Ledger (A, B, C, D) the date, Invoice number and amount.

Debit/Credit Memorandum Ledger

SHORT			OVER		
Date	Invoice Number	Amount	Date	Invoice Number	Amount
10/10	A-1001-02 (underpayment)	13.89	10/15	A-1010-11 (overpayment)	10.00

c. Use form letter as the source document to make entry to the Accounts Payable Ledger.

(1) An overpayment will constitute a Debit Memo which must be debited and substracted from the balance.
(2) An underpayment will represent a Credit Memo which must be credited and added to the balance.

d. Handle the accounting for the Debit and Credit Memos at the end of the cycle by balancing the Debit/Credit Memorandum Ledger and instructing the Accounting Department to:

(1) Write a check to the other company for underpayment.
(2) Receive check from the other company for over-payment.

e. Use for a source document in closing Accounts Payable ledger either:

(1) Incoming copy of check.
(2) Outgoing copy of check.

D. Departmental Activities

1. Preparing Combined Statistical Report

It is the duty of the Accounts Receivable Clerk to consolidate and type the Combined Statistical Report from the individual statistical reports prepared by each purchase clerk.

a. Receive a statistical report from each Purchase Clerk (A, B, C, D).

b. Prepare a combined report by listing the information from each individual report.

(1) Beginning date and each week in the cycle.
(2) Weekly totals of each clerk listed by name, A, B, C, D.
(3) Add columns across to get department purchases per week.
(4) Add vertically to get total individual purchases per cycle.
(5) Crossfoot by adding totals vertically and and horizontally which will give the same total representing 100% of purchases per cycle.
(6) Divide the total of each Clerk's purchases by the total purchases to get the percentage bought by each clerk (A, B, C, D). Carry out 2 places.

(7) Enter percentage amount under each clerk's purchases totals. Round off.
(8) Add percentage across to get 100% which represents total purchases per cycle.

COMBINED STATISTICAL REPORT

Purchase Department

Cycle No. 1 From: 12/12/-- (1)

To: 01/06/--

Week	Clerk A	Clerk B	Clerk C	Clerk D	Total
(1) 1	$27,198.72 (2)	$23,041.26	$23,389.69	$19,344.39	$ 92,974.06 (3)
2	16,144.71	20,464.88	27,258.94	32,931.47	96,800.00
Totals	(4) $43,343.43	$43,506.14	$50,648.63	$52,275.86	$189,774.06 (5)
Percent	(6) 23% (7)	23%	27%	27%	100% (8)

c. Type 4 copies of the Combined Statistical Report

(1) Post original on Purchases Bulletin Board along with original copies of Purchases Clerk's individual report.
(2) File 1st carbon in Combined Statistical Report file.
(3) File 2nd carbon with Manager.
(4) File 3rd carbon in Individual file.

d. Remove previous reports from Bulletin Board and file in Combined Statistical Reports file.

2. Transferring Files

a. At the end of the cycle remove all Paid Invoices from the file and store in Transfer File by accounts (A, B, C, D).

b. Materials left in other files should be fastened together chronologically and marked with Cycle No., date, and your name.

PAYROLL DEPARTMENT

A. Equipment, Supplies, and Business Forms

1.	Work Station	Desk, chair, typewriter, calculator, checkwriter
2.	Supplies	File folders, envelopes, check file, bank book, "For Deposit" stamp, computed tables for taxes, deposit slips
3.	Business Forms	Payroll Register, Individual Earnings Record, W-2 Forms, W-4 Forms, Payroll Information Forms, Time Cards, Payroll Checks, Request Forms

B. Files

Dept. ident. [Incoming Mail MSI 1 / Payroll] -Co. ident. and File No.

Incoming Mail 1	Payroll Register 8
Outgoing Mail 2	Payroll Request Forms 9
Correspondence 3	Payroll Time Cards 10
Bank Book and Deposit slips 4	Payroll Voucher Checks 11
Bank Statements 5	W-2 Forms 12
Individual Earnings Records 6	W-4 Forms 13
Payroll Information Forms 7	740-1040 Forms 14
Supplies 15	

C. Daily Procedures

1. Keeping Time Cards

At the beginning of each pay period the Payroll Department will prepare time cards for each employee and place in the time card rack. Each day the Receptionist will check the roll from the time cards and send to the Payroll Department where total hours worked daily are recorded.

a. Fill out general information on the top of time card.

b. Record total hours worked daily.

c. Record extra daily overtime worked (see Manager for time allowed for additional overtime).

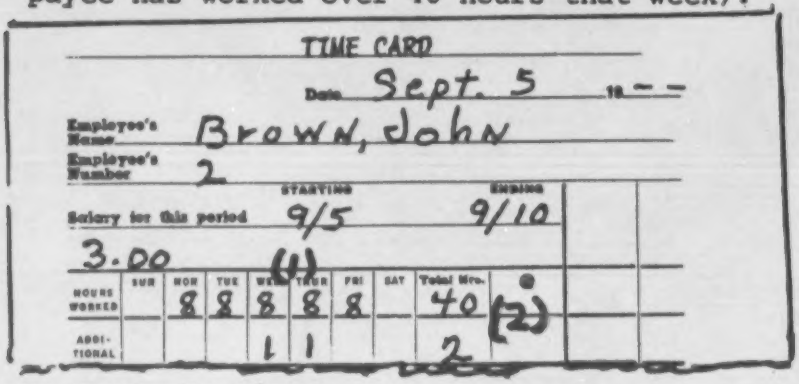
d. Return cards to rack.

2. Figuring Time Cards

During the Training Period,,payroll will be every two weeks; but when the employees are placed in specific jobs, payroll may be every week. (The Manager may vary the length of pay periods.)

a. Record time worked.

(1) Enter hours worked daily (show regular and overtime hours).
(2) Total time by the week showing weekly regular and overtime hours. (No overtime is counted unless payee has worked over 40 hours that week).



TIME CARD

Date Sept. 5 19--

Employee's Name Brown, John

Employee's Number 2

Salary for this period	STARTING	ENDING
3.00	9/5	9/10

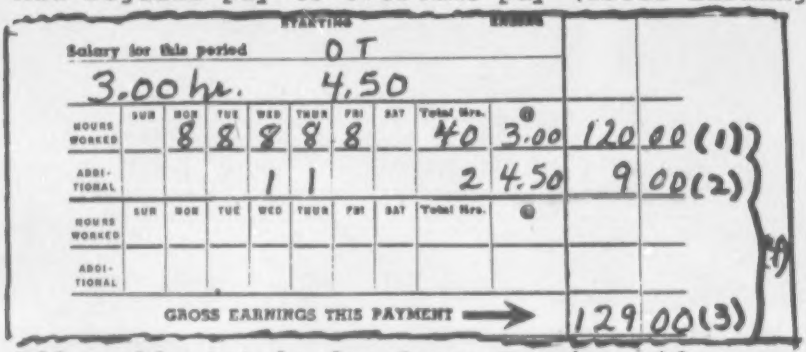
	SUN	MON	TUE	WED	THUR	FRI	SAT	Total Hrs.
HOURS WORKED		8	8	8	8	8		40
ADDITIONAL				1	1			2

(1) (2)

b. Compute Gross Earnings

At the beginning of each cycle the Receptionist will prepare a Payroll Information Sheet and send to the Payroll Department. This sheet will contain the information on hourly wages received by each payee.

(1) Multiply the total regular hours times regular pay.
(2) Multiply overtime hours (over 40 hrs. a week) times overtime pay (one and one half times regular pay.)
(3) Add regular pay to overtime pay (Gross Earnings.)



Salary for this period	STARTING	ENDING	OT
3.00 hr.			4.50

	SUN	MON	TUE	WED	THUR	FRI	SAT	Total Hrs.	@		
HOURS WORKED		8	8	8	8	8		40	3.00	120	00 (1)
ADDITIONAL				1	1			2	4.50	9	00 (2)
HOURS WORKED											
ADDITIONAL											

GROSS EARNINGS THIS PAYMENT → 129 00 (3)

(4) Add weekly totals for Gross Earnings if a pay period is for more than one week.

c. Figure the regular deductions.

The Manager may provide computed tax tables for figuring deductions. Since rates change from time to time, use up-to-date rates.

SAMPLE CALCULATION

(1) FICA--6.05% (.0605 x Gross Earnings)
(2) Federal Income Tax--9% (.09 x Gross Earnings)
(3) State Income Tax--3% (.03 x Gross Earnings)

6.05%	Social Security Including Medicare Contribution	7 80	(1)	Total Deductions
9%	Withholding for Federal Income Tax	11 61	(2)	
3%	Withholding for State or City Income Tax (if any)	3 87	(3)	

d. Figure voluntary deductions.

When employees are hired, it is their decision whether they want Blank Cross or whether they want a certain portion weekly put in the Credit Union. It is our suggestion that the following voluntary deductions be made weekly unless otherwise changed by the Manager:

(1) Credit Union--$4.00
(2) Blank Cross--$5.00

Credit Union	4 00	(1)	
Blank Cross Ins.	5 00	(2)	

e. Add voluntary deductions to regular deductions to get total deductions.

6.05%	Social Security Including Medicare Contribution	7 80		Total Deductions
9%	Withholding for Federal Income Tax	11 61		
3%	Withholding for State or City Income Tax (if any)	3 87		
	Credit Union	4 00		
	Blank Cross Ins.	5 00		32 28

f. Figure the net pay.

(1) Take Gross Earnings
(2) Substract total deductions
(3) Enter Net Pay

GROSS EARNINGS THIS PAYMENT →		129 00	(1)
	Total Deductions	32 28	(2)
Credit on U. S. Bonds including this deduction $	Amt. This Pay →	96 72	(3)

I certify that this statement is correct and that I have received the wages as indicated.
Employee's Signature

3. Preparing the Payroll Register

After the time cards have been completed for a pay period, post the following to the Payroll Register:

a. Record at the top of Payroll Register the beginning and ending dates of the pay period.

b. Record each employee's name.

c. Post from the time cards the following information on each employee:

(1) Total hours worked
(2) Regular pay
(3) Overtime pay
(4) Total Gross Earnings
(5) Federal Tax
(6) State Tax
(7) FICA
(8) Blank Cross
(9) Credit Union
(10) Total Deductions
(11) Net Pay

PAYROLL JOURNAL

Sept. 5 to Sept. 10

EARNINGS						DEDUCTIONS							
U Time	V Reg.	W OT	X Total	Y	Z	A Fed.	B State	C FICA	D	E BC	F CU	Total Ded.	NET PAY
42	120	9.00	129.00			11.61	3.87	7.80		5.00	4.00	32.28	96.72
(1)	(2)	(3)	(4)			(5)	(6)	(7)		(8)	(9)	(10)	(11)

d. Total all columns under:

(1) Earnings
(2) Deductions
(3) Net Pay

e. Verify accuracy of Payroll Register

(1) Total Gross Earnings
(2) Substract Total Deductions
(3) Equals Net Pay

EARNINGS						DEDUCTIONS							
U Time	V Reg.	W OT	X Total	Y	Z	A Fed.	B State	C FICA	D	E BC	F CU	Total Ded.	NET PAY
42	120.00	9.00	129.00			11.61	3.87	7.80		5.00	4.00	32.28	96.72
	1,400.00	100.00	1,500.00			135.00	45.00	90.75		20.00	12.00	302.75	1197.25
			(1)									(2)	(3)

f. Locate and correct the errors if Payroll Register does not balance.

4. Requesting checks from Accounting

a. Fill out Interoffice Memo to Accounting from the totals on the Payroll Register.

(1) Net Pay
(2) Credit Union
(3) Kentucky State Treasurer
(4) Federal Tax
(5) FICA x 2
(6) Total to Internal Revenue (FICA x 2 plus Fed. Tax)
(7) Blank Cross

Please issue checks for the following:

Payroll:	$1,197.25	(1)
Credit Union:	12.00	(2)
Blank Cross Ins. Co.:	20.00	(7)
Ky. State Treasurer:	45.00	(3)
Internal Revenue Service:		
Fed. Tax 135.00 (4)		
FICA x 2 181.50 (5)	316.50	(6)

b. File the carbon copy of the Payroll Request with the Payroll Journal.

5. Depositing Payroll Check

a. Fill out deposit slip in duplicate.

b. Take to the bank.

c. Note date of deposit by Net Pay Total on Payroll Register. (This will be used later when reconciling the bank statement.)

6. Paying the Liability for Payroll Withholdings

The deductions withheld from employees earnings are a liability to the company and must be paid to the government or any other recipient such as the insurance company. When the Accounting Department writes checks for these liabilities, we will deposit them to special accounts in the bank instead of mailing the checks to payee.

a. Prepare Deposit Slips

(1) Enter the name of the account (such as Internal Revenue Service) in the personal section of the deposit slip.

(2) Enter the amount of the check in the financial section of the deposit slip.

b. Endorse the check: "Deposit to the account of (name of account) and by (your name)."

c. Make these deposits for:

(1) Credit Union (See Credit Union)
(2) Blank Cross Insurance Company
(3) Internal Revenue Service
(4) Kentucky State Treasurer

7. Writing Payroll Checks

a. Use the information from the Payroll Register and fill in the check voucher first.

(1) Time worked
(2) Regular Earnings
(3) Adjustments--Overtime
(4) Total Gross Earnings
(5) Federal Tax Withheld
(6) State Tax
(7) FICA
(8) Blank Cross
(9) Credit Union
(10) Total Deductions
(11) Net Pay
(12) Period Ended
(13) Check No. (same as time card No. and payroll No.)

(1) (2) (3) (4)

U TIME WORKED	V REGULAR EARNINGS	W OT ADJUSTMENTS	X TOTAL PAY	Y DEDUCTION	Z DEDUCTION	DETACH AND RETAIN THIS RECORD: IT IS A STATEMENT OF YOUR EARNINGS AND TAX DEDUCTIONS AS REPORTED TO STATE AND FEDERAL GOVERNMENTS.
42	120 00	9 00	129 00			

EARNINGS / DEDUCTIONS AND NET PAY	A FED. W HELD. TAX	B STATE TAX	C RETIREMENT	D F.I.C.A.	E B.C. INS.	F CU INS.	Total Ded.	NET PAY	PERIOD ENDED	CHECK NUMBER
	11 61	3 87		7 80	5 00	4 00	32 28	96 72	9/10	2

(5) (6) (7) (8) (9) (10) (11) (12) (13)

b. Fill in the following information on the check:

(1) Check No. and the date
(2) Employee's name
(3) Amount in figures
(4) Amount with checkwriter (write out if checkwriter is not available)
(5) Signature of Payroll Clerk

MINI-SHEENS, INC.
Ashland, KY

No. 2

Sept. 10 19-- 00-6789 2345

PAY TO THE ORDER OF John Brown $96.72

Ninety-six 72/100 PAYROLL DOLLARS

Model National Bank
CANNONSBURG, KY

Jill Adams

⑆2345⑆6789⑆

8. Distributing Payroll Checks

These checks are placed in the interoffice mail and delivered by the Mail Clerk to the various departments or may be delivered by the Payroll Clerks.

9. Posting to Individual Earnings Record

Each Earnings Record Sheet represents one quarter of a year or 3 months. Each line represents a week in that month or quarter.

a. Fill in the heading at the beginning of each quarter.

(1) Employee's No.
(2) Name
(3) Quarter No.
(4) Social Security No.

b. Record from the Payroll Register the following information on each employee on the line for the week of pay period.

(1) Hours worked
(2) Regular pay
(3) Overtime pay
(4) Gross pay
(5) Federal tax
(6) State tax
(7) FICA
(8) Blank Cross
(9) Credit Union
(10) Total Deductions
(11) Net Pay

EMPLOYEE'S EARNINGS RECORD FOR 3rd QUARTER

	EARNINGS			DEDUCTIONS						
Hrs. Wkd.	Reg.	O'Time	Gross	Fed.	State	FICA	B.C.	C.U.	T. Ded.	Net Pay
42	120.00	9:00	129.00	11.61	3.87	7.80	5.00	4.00	32.28	96.72
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

(12) Period Ended
(13) Check No.
(14) Earnings to date (Total of Gross Pay plus previous Gross Pay)

Per. Ended	Check No.	Earnings To Date
9/10	2	96.72
(12)	(13)	(14)

c. Compute quarterly totals on Earnings Record at the end of each quarter by adding columns.

10. Posting to the Individual Ledger Cards in Credit Union from the Payroll Register (see Credit Union)

    a. Date

    b. Amount credited

11. Filing at the completion of Payroll

    a. Time cards (in the back of check file)

    b. Payroll Register

    c. Earnings Record

12. Reconciling Bank Statement

    a. Compare Bank Statement with information on Payroll Register.

        (1) Check off deposit as indicated for deposit in Net Pay column.
        (2) Compare checks to individual amounts in Net Pay column.
        (3) Bank statement should show zero balance if no computation errors are made.
        (4) If there is a balance, the amount should be added to or substracted from the next payroll request.

    b. Place statement in Bank Statement Folder.

    c. File canceled checks by month in Payroll Check file.

D. Departmental Activities

1. Preparing W-2 Forms from Earnings Record

    a. Fill in totals of Individual Earnings Record for the year for:

        (1) FICA
        (2) Total Wages
        (3) Federal Income Tax Withheld

Type or print EMPLOYER'S identification number, name and address above.

John Brown
101 Rush Street
Ashland, KY 41101

406-32-0090

SOCIAL SECURITY INFORMATION		INCOME TAX INFORMATION	
Total F.I.C.A. Wages (before payroll deductions) paid in 19	F. I. C. A. employee tax withheld, if any	Total Wages (before payroll deductions) paid in 19	Federal Income Tax Withheld, if any
	121.00 (1)	2,000 (2)	180.00 (3)

Type or print EMPLOYER'S social security number, name and address above.

b. Prepare 5 copies.

(1) Copy A--Government
(2) Copy B--Employee
(3) Copy C--Employee
(4) Copy D--Employee
(5) Copy E--Company file

c. Send employee 3 copies by January 31.

2. Maintaining Credit Union records (see Credit Union)

CREDIT UNION

A. Equipment, Supplies, and Business Forms

1. Work Station — Desk, chair, typewriter, calculator, storage

2. Supplies — File folders, envelopes, bank book, "For Deposit" stamp, check file, deposit slips

3. Business Forms — Credit Union Check Register, Credit Union Quarterly Statements, Ledger Cards, Checks, Receipts, Request for Withdrawal Forms

B. Files

Dept. ident. | Incoming Mail MSI 1 Credit Union | --Co. ident. and File No.

Incoming Mail 1
Outgoing Mail 2
Correspondence 3
Bank Statements 4
Banking 5
Credit Union Checks 6
Ledger Cards 7
Quarterly Statements 8
Receipts or Receipts Book 9
Withdrawal Forms 10
Withdrawals Paid 11
Supplies 12

C. Daily Procedures

1. Keeping Credit Union Check Register

a. Record the following:

(1) Date
(2) Each deposit
(3) Each withdrawal check
(4) Enter total balance

CREDIT UNION

	DATE (1)	PAYABLE TO	CK.	CHECKS	DEPOSITS	BALANCE	
1	Sept. 1	Balance Brought Forward	✓			2,000.00	1
2	10	Deposit (No. 1) (2)			180.00	2,180.00	2
3	15	John Brown (3)	101	100.00		2,080.00	3
4							4

2. Receiving Checks from Accounting for Voluntary Deduction from Payroll

   a. Fill out deposit slip.

   b. Take deposit to bank.

   c. Post deposit to Credit Union Check Register and add to previous balance.

3. Recording entries from Payroll Register to Individual Ledger Cards

   a. Date

   b. Total amount credited

   c. Balance

CREDIT UNION

SAVINGS LEDGER

NAME John Brown ACCT. NO. 2

ADDRESS 101 Rush Street
Ashland, KY 41101 SHEET NO. 1

(2) (1)

ACCOUNT NO.	WITHDRAWAL	DEPOSIT	DATE	BALANCE
AMOUNT BROUGHT FORWARD				200.00
		10.00	9/10	210.00 (3)
	100.00		10/15	110.00

4. Making Withdrawals from Credit Union

   a. Receive withdrawal slip.

   b. Write check for withdrawal.

   c. Post withdrawal to Individual Ledger Card.

   d. Post check to Credit Union Check Register and substract.

   e. File withdrawal form.

5. Making Deposits to Credit Union

There is a voluntary deduction to Credit Union from Payroll but at various times an employee may wish to make an additional deposit.

a. Receive check for deposit.

b. Write receipt in duplicate

c. Deposit check in bank.

d. Post to Individual Ledger Card (use receipt as source document).

e. Post to Credit Union Check Register.

D. Departmental Activities

1. Sending out Quarterly Statements

Quarterly Statements will be sent out every three months--last of December, last of March, and last of June.

a. Amount of interest to be paid will be set by the Manager.

b. Figure the amount of interest on each account and add on to Individual Ledger Cards.

c. Request a check from Accounting for the total amount of interest on all accounts.

d. Receive check from Accounting and deposit.

e. Post check to Credit Union Check Register.

f. Send out Quarterly Statements filling in the following:

(1) Heading--name and date
(2) Date
(3) Deposits
(4) Withdrawals
(5) Balance
(6) Dividends paid and amount
(7) Total Balance (Balance brought forward and added to total interest)

QUARTERLY STATEMENT

Date	Items	Deposits	Withdrawals	Balance
1/10/--			Balance brought forward	100.00
2/18		5.00		105.00
3/4		5.00		110.00
3/18		50.00		160.00
3/21			50.00	110.00
4/1		5.00		115.00
		6% interest for quarter ending 3/31		6.90
		Total Balance		121.90

2. Reconciling the Bank Statement

   a. Receive Bank Statement.

   b. Compare statement with Check Register and verify calculations.

      (1) Verify number of deposits and amount.
      (2) Verify number of checks and amounts.
      (3) Prove calculations: Beginning balance plus deposits, less checks should equal current balance.

   c. Correct any errors on your Check Register.

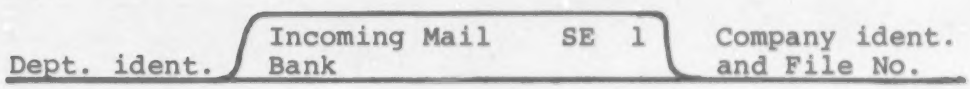
   d. Notify the bank if there is an error on the Bank Statement.

BANK

A. Equipment, Supplies, and Business Forms

1.	Equipment	Desk, chair, typewriter, calculator
2.	Supplies	Check file, deposit slips, date stamp, "Paid" and "Received" stamps, ledger files, personal checks
3.	Business Forms	Bank Statements and Reconciliation Forms, Check Transfer Sheets, Ledger Cards, Notice of Error and Stop Payment Forms, Service Charge Vouchers, Signature Cards

B. Files



Incoming Mail 1
Outgoing Mail 2
Correspondence 3

Individual Accounts--Vertical tray
Company Accounts--Vertical tray
Depository Accounts--Vertical tray
Supply Folders

C. Daily Procedures

1. Establishing Accounts

At the beginning of the first cycle accounts are opened by preparing ledger cards and obtaining signature cards. (These may have been prepared during the training period.)

a. The following account numbering system for account identification will be used when opening accounts:

(1) Individual accounts will be numbered consecutively within the company.
   (a) The first account number for the employees of Mini-Sheens, Inc., will be 1000-M-101.
   (b) The first account number of Simulated Enterprises will be 1000-S-101.

(2) The company account numbers will be:

Simulated Enterprises		Mini-Sheens, Inc.
2000-201	General Account	3000-201
2000-301	Credit Union	3000-301
2000-401	Payroll	3000-401

(3) Special Deposit Accounts

These Special Deposit accounts in Model National Bank are used for depositing payments for rent, insurance, utilities, and taxes. Checks are not drawn on these accounts. They are used only to accept payments. Many banks offer such services to their customers to assist them in paying utilities and taxes. Use the following account numbers:

Blank Cross Insurance Company	4000-U-101
Bluegrass Realty Company	4000-U-102
County Telephone Company	4000-U-103
Lion Power Company	4000-U-104
Rushing Water Company	4000-U-105
Internal Revenue Service	5000-T-101
Kentucky State Treasurer	5000-T-102

b. A Signature Card must be filled out and kept on file for each bank customer whether it is an individual or a company. All individuals who will sign checks on the account must sign the Signature Card. The signature on the check can then be compared with the signature on the card to make sure the signature is genuine. The following information must be provided on the Signature card.

(1) Date account is opened.
(2) Type of account such as Individual, Joint, or Firm.
(3) Name, number of the account, and Social Security number.
(4) Signature(s) of drawer.
(5) Address of person or company.

MODEL NATIONAL BANK
Cannonsburg, Kentucky

Date January 2, 19-- (1)

(2)

Type of Account: INDIVIDUAL JOINT ACCOUNT SURVIVOR
PARTNERSHIP OR FIRM BUDGET REGULAR

(3) John Brown 1000-S-101
(Name of Account)

John Brown (4)
(Signature)

(Signature)

Soc. Sec. 406-32-0090 (3)
(Signature)

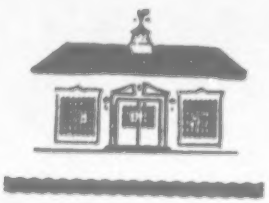
606-928-6473
(Remarks-Number of Signature Required) TEL. NO.

(5) 101 Rush Street
ADDRESS (OPENED BY) Monna McCloud
Ashland, KY 41101

c. A ledger card showing the Name of Account and the Account No. is prepared for each customer. The account is not officially opened until the Signature Card has been signed and a deposit has been made. A new ledger card will show the following:

(1) Account Number
(2) Name of Account
(3) Address of Customer
(4) Date of initial deposit
(5) Amount of initial deposit
(6) Extend the amount of deposit to the balance column.

Model National Bank



Cannonsburg, KY

(1)
Account No. 1000-S-101
(2)
Name John Brown
(3)
Address 101 Rush Street
Ashland, KY 41101

S.S. No. 406-32-0090

Checks	Checks	Deposits	Date	Balance
Balance Brought Forward				
LEDGER		$553.60 (5)	Jan. 2, 19-- (4)	$553.60 (6)

2. Processing Deposits

Processing deposits is one of the main responsibilities of the bank employee. Carefully examine the deposit slip and make sure the items listed on it are accurate. The deposit slip is the written record of the transaction, therefore, if the customer has not made a slip, it is the responsibility of the teller to prepare one.

a. Examine the deposit slip for acceptability.

(1) The deposit slip should be prepared in duplicate.
(2) The name, address, date, and account number should be entered.
(3) Cash should be listed on the "Currency" and "Coin" lines separate from the checks.
(4) Checks should be listed separately and identified by the ABA number or the Check No.
(5) The total amount of the checks should be shown and extended into the amount column.
(6) The total of all items should be shown.

LIST CHECKS SEPARATELY	DOLLARS	CENTS
(ABA) 73-80	175	55
(CK. No) # 121	215	30
(4)		
(Checks are usually identified by ABA numbers, but for this project we will identify them by by check numbers.)		
(5) TOTAL CHECKS	390	85

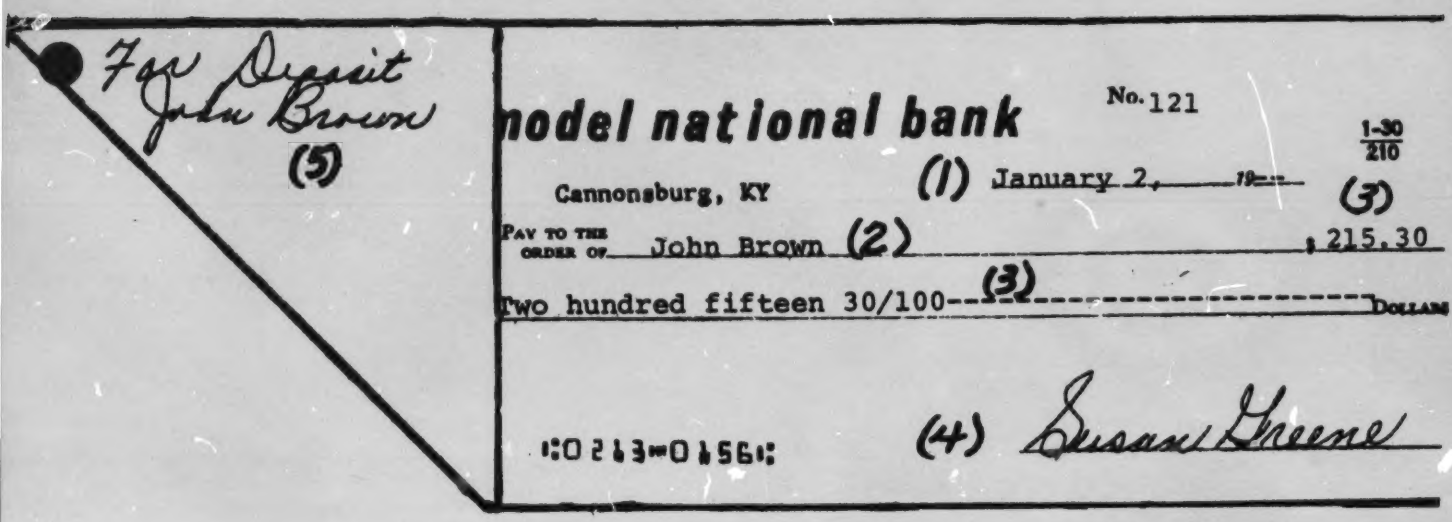
MODEL NAT'L BANK

	DOLLARS	CENTS
CURRENCY (3)	150	00
SILVER	12	75
TOTAL CHECKS (5)	390	85
(6) TOTAL	553	60

Deposited by John Brown (2)
Acct. No. 1000-S-101
Date JAN. 2 19--
Received by (Teller Identification)
Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.
(1) Prepare In Duplicate

b. Examine all checks presented to the bank for acceptability.

(1) The check should have a recent date. It should not have a future date (postdated) and should not be over three months old (stale).
(2) The "Payee" line should be filled in with a name or with the words "Cash" or "Bearer."
(3) The amount of the check should be filled in twice--in figures and in written amount or checkwriter.
(4) The check must have a valid signature. If there is any doubt that the signature is genuine, compare it with the drawer's signature card. Be alert to the slightest possibility of forgery.
(5) The check should be endorsed exactly as it is on the "Payee" line. If the check has more than one endorsement, be sure of the endorser's identity.



c. Receive from a customer a deposit consisting of checks, cash, and duplicate deposit slips.

(1) Examine the deposit slip for acceptability.

(2) Verify the cash:

(a) Count each denomination separately.
(b) Enter each amount on the adding machine and total.
(c) Place a check mark by the "Cash" line on the deposit slip when it is proved.
(d) Place the cash in the proper place immediately.

(3) Verify the total of the checks listed on the deposit slip.

(a) Examine the check for negotiability.
(b) Examine the endorsement of each check.
(c) Verify the number of checks listed.
(d) Verify the total of each check by listing each amount on the adding machine and computing the total.

(4) Compute the total of the deposit by adding cash and checks.

(5) Stamp both copies of the deposit slip with teller stamp and date. (Do not stamp the checks.)

(6) Return the duplicate to the customer as his receipt.

(7) Enter in the customer's passbook (if available) the date, amount, and teller's initials.

(8) Stamp checks and deposit slips on the back with the "Name of Bank" stamp and keep for posting. (When posted, "Paid" and date will be stamped on the front of the check.)

3. Cashing Checks

Cashing checks will be infrequent at Model National Bank, but there will be instances when you will need to do so. Checks written to replenish Petty Cash and Postage and travel reimbursement for the Manager will be cashed. Occasionally an employee may wish to cash a personal check or a Credit Union withdrawal check.

a. Examine the check for acceptability.
b. Make sure the check is properly endorsed.
c. Dispense money to the customer, coins first.
d. Stamp the check with the teller stamp.
e. Put the check in the proper place for posting

4. Preparing Service Charge Memos and Other Deductions

Model National Bank makes a Service Charge each month on both Company and Individual Accounts. The charges vary according to the service rendered to the account. No Service Charge will be made to Special Deposit Accounts.

a. Issue Service Charge Memos as follows:

(1) Charge Individual Accounts $1 per month.
(2) Charge Company Accounts $5 per month. (This covers Payroll and Credit Union Accounts).

b. Supply the following information

(1) Name and number of account.
(2) Reason for deduction and amount.
(3) Sign by bank official.

MODEL NATIONAL BANK

CANNONSBURG, KY 41101

TO: John Brown

(1) 101 Rush Street

Ashland, KY 41101

1000-S-101

The following amount has been deducted from your account for :

Item		(2) *Amount*	
Monthly Service Charge	$1.00		$3.00 (2)
Returned Check- (Insufficient funds)	2.00		
		(3) SIGNED	Monroe McCloud

5. Preparing Correction of Deposit Notices

If an error on a deposit slip is not detected when the deposit slip is presented to the bank, it is necessary to send a Correction Notice when the error is discovered so the customer may correct his records.

a. Prepare the correction slip and describe the type of error that was made.

(1) Enter current date.
(2) Show the type of error.
(3) Show the corrected total.
(4) Sign the notice.
(5) Enter name of customer and account number.

b. Mail the correction notice to the customer.

MODEL NATIONAL BANK

CORRECTION OF DEPOSIT

We have corrected your deposit of today: Date Current (1)

Item listed incorrectly as $_____ should be $_____

Item enclosed with deposit but not listed $_____ (2)

Item listed but not enclosed $_____ Error in addition $10.00

Total of deposit was $150.00 is now $140.00 (3)

By J.C. Cash (4)

TO:
John Brown
101 Rush Street
Ashland, KY 41101
(5)

---

6. Preparing a Stop Payment Form

A stop Payment Form is a request for the bank not to honor a check that the drawer has written. A customer may want to stop payment on a check that has been lost or for some other reason.

a. Prepare a Stop Payment Form for the customer to sign.

(1) Enter the account number and name.
(2) Record the Form No.
(3) Show check number and amount.
(4) Show payee and date.
(5) Ask customer to sign the form.
(6) Indicate the bank employee receiving the form, the time, date, and the manner it was received.
(7) Show if a duplicate check has been written.
(8) Show reason for stopping payment.
(9) Show address and telephone number of drawer.
(10) Ask the customer to sign again if he decides he wants the stop payment released.

b. Prepare a Debit/Credit Memo to charge the customer for stopping payment or a check.

STOP PAYMENT

(1) Account No. 1000-S-101 Name (1) John Brown (2) No. 12

Please refuse to pay Check No. 52 (3) Amount $195.00

Payable to Door-to-Door Sweeper Company (4) Dated May 4, 19--

I agree to hold you harmless for all expenses and costs incurred by you on account of refusing payment of said check and agree not to hold you liable on account of payment contrary to this request if same occurs through inadvertence, accident, or oversight. And it is understood that this order will automatically expire at such time as established by banking regulations, unless renewed in writing.

(5) Signed. John Brown

Received by J.C. Cash JCC (6) Date Rec'd. 5/5/-- Time 9:45 How Received. In person

Duplicate None (7) Dated _____ No. _____ Marked Duplicate _____

Reason for stop payment is Sweeper won't work. (8)

Telephone 928-6473 (9) Address 101 Rush Street, Ashland, KY 41101

RELEASE: Please release Stop Payment on the above check.

MODEL NATIONAL BANK (10) Signed _____ (Signed only when the customer wants the Stop Payment released.)

7. Posting to the Ledger

When a new bank account is opened, the amount of the initial deposit is recorded showing the balance of the new account. Thereafter, each entry will increase or decrease the balance. A check, deposit slip, or other bank voucher will serve as a source document for an entry.

a. Begin with the initial deposit or balance brought forward.

b. Record daily transactions in the following manner.

(1) Enter the amount of a check and subtract.
(2) List more than one check on the same line if they are entered on the same day.
(3) Add a deposit to the previous balance.
(4) Enter a service charge in the check position and subtract.
(5) Date transactions on the day they are processed by the bank.

c. Stamp the front of each source document with the "Paid" and date stamps when it is posted.

d. File the source document with the customer's account.

Checks	Checks	Deposits	Date	Balance
Balance Brought Forward				
(a) (Initial Deposit)		553.60	Jan. 2	553.60
25.00 (b)			5	528.60
50.00	12.50 (2)		10	466.10
		200.00 (3)	20 (5)	666.10
1.00 SC (4)			30	665.10

LEDGER

8. Issuing Bank Statements

A Bank Statement is a copy of the customer's ledger account which shows all the transactions made during the month. All the customer's deposit slips, checks, and other bank vouchers are returned with the statement.

a. Prove the accuracy of the bank ledger card before sending the statement.

(1) Add beginning balance and total deposits.
(2) Subtract from this amount the total of all checks and bank charges.
(3) Compare with the last balance on the ledger.
(4) Check ledger card for errors if the balances do not agree.

b. Type a copy of the ledger card coding any special charges.

c. Enclose all documents with the statement. (We will assume that all documents have been microfilmed.)

d. Indicate on the statement the number of deposit slips, and number of checks and other vouchers returned.

e. Mail to customer.

f. Indicate on the ledger card when a statement was sent.

g. Statements are issued as follows:

(1) Company and Individual accounts twice monthly.
(2) Payroll after each payroll is processed.
(3) Special Deposit Accounts will not be issued a statement.

9. Transferring Checks

All checks must eventually be returned to the bank on which they were drawn. Checks not drawn on a bank's own accounts are know as "foreign" checks and are exchanged with other nearby banks daily or are sent through a "Clearing House" which is a part of the Federal Reserve Bank.

a. Exchange all checks with the "Branch Bank" (Bank operated by the other company) at the end of the day.

(1) List all checks drawn by the other company on the Branch Bank on a Check Transfer Record showing (a) date, (b) check number, and (c) check amount.
(2) Secure the signature of the employee at the other bank on the Check Transfer Record.
(3) Sign for checks brought from the Branch Bank to you, but verify the Check Transfer Record before signing for them.

CHECK TRANSFER

	DATE	CHECK NO.	CHECK AMOUNT	SIGN
(1)	May 15	85	48.50 (1)	
	15	87	125.00 (2)	
	15	88	500.00 (3)	5-15 M.K.
				(2) (3)

b. Pay the difference between the amounts of checks being exchanged at the end of the day with cash.

c. Post checks to the proper account.

d. File checks with the customer's account.

D. Departmental Activities

1. Correcting Errors

Customers are sometimes unable to reconcile their Bank Statements because they have errors in their Check Registers or because the bank has made an error. If the customer finds that the bank has made a mistake, correcting entries will need to be made on the ledger card. A Debit/Credit voucher will be used as a source document for this entry.

2. Preparing New Ledger Cards

New ledger cards should be prepared in advance before the ledger page is filled with transactions.

3. Checking for Errors

Almost all workers make errors from time to time and bank employees are no exception. During any slack period the bank clerks should be re-checking the calculations on the ledger cards to detect any error that might have been made.

6/9/80
K47813209

MANAGER'S GUIDE

INTERCHANGE - M.O.

A MODEL OFFICE PROGRAM

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Cycle 1-5 Transcript of Letters
Mini-Sheens, Inc.
Simulated Enterprises

OVERVIEW

Interchange Model Office is designed to simulate as nearly as possible a realistic business situation. It involves the operation of two offices conducting business with each other. Not only is there a flow of work within each office but also an interaction between the managers and personnel of the two companies.

The business of these companies operates in cycles to give the employees the experience of completing transactions, finding and correcting errors, and closing the books before transferring to another department. The length of the cycle will depend upon the skill and experience of the employees as the work progresses.

There is a minimum of input from the managers. The basic input materials are purchase requisitions and monthly rent and utility bills. Form letters and transcription cassettes are provided for initial correspondence. Other correspondence develops through the operation of business. A Credit union is structured into the payroll department to encourage systematic savings. Periodically the managers will call staff meetings to deal with special problems.

Our economic system is based upon supply and demand. When there is a demand, evidenced by the input of purchase requisitions, the whole business process of buying, selling, crediting, paying, and receiving evolves. An interchange of communication, both oral and written, facilitates the process.

A bank is provided for the transfer of funds between the two companies and is used by the employees to deposit payroll checks. It also provides individual, company, and payroll checking accounts. The bank functions as an outside organization but uses the Model Office employees on a rotation basis.

The Interchange Model Office preferably should be taught in a two-hour block of time at the same periods if two rooms are available. In this situation, the employees of the two companies may have contact through both written and telephone communication. It would be desirable for the two managers to have the same planning period. However, if only one Model Office room is available, the two classes may be taught in different time frames with the same teacher or two different teachers acting as managers. In the one-room situation, communication would be made by mail and through the managers.

It is not necessary to have elaborate Model Office rooms for this program. Regular classrooms containing L-shaped desks, with the aid of filing cabinets and desk-top trays, can be utilized to provide an effective Model Office. Access to calculators, transcribers, duplicating machines, and copy machines is necessary. Departmental organization within the classroom can be arranged to facilitate the flow of work.

Model Office students will be seniors who are completing a business and office curriculum. Typewriting I is the minimum requirement for entry into the program.

OBJECTIVES

Interchange Model Office will provide the students a realistic work experience through a simulation of work within the office and through an interchange of work between two offices. The Training Period will upgrade the workers' skills, both cognitive and psychomotor, and refine them through work application. Desirable work attitudes and characteristics will be cultivated as the students recognize their responsibilities as a part of a work team and take pride in their work. Day to day association with other workers will provide the basis for recognizing the importance of maintaining good human relations. Within the job situation, the students will meet the challenge of problem-solving and see the necessity of ordinary office tasks. As the students are promoted throughout the departments, they will see their specific job in relation to the overall work flow of the office and develop self-confidence in their ability to adjust to various job situations. The end result should be a better qualified student for the job market.

The specific objectives of the Interchange Model Office Program are:

1. To provide the students a work laboratory for further developing their office skills.

2. To provide the students a work setting where they can work effectively with fellow employees and accept supervision from management.

3. To develop within the students desirable work habits and proper attitudes toward work, management, and fellow employees.

4. To provide the opportunity for students to cope with work-a-day problems, to find and correct errors, and to work under pressures created by the demands of co-workers, management, and outside organizations.

5. To provide the student with a smooth transition from the classroom to the office by means of the Interchange Model Office experience.

COURSE OUTLINE

Twelve-Week Training Period (2 periods each day)*

I. Business Machines

- A. Duplicating Machines
- B. Calculators
- C. Transcribers

II. Instructional Units

- A. Financial Duties
  1. Payroll
  2. Banking
  3. Petty Cash
  4. Establish Employee and Banking Records
- B. Job Application
  1. Applying
  2. Grooming
  3. Interview
  4. Establish Personnel Records
- C. Inventory
- D. Purchasing Procedures
- E. Selling Procedures

*One period per day will be used for Business Machines and one for Instructional Units.

ON-THE-JOB TRAINING

I. In-Service Training Program*

- A. Receptionist Duties--Cycle I
- B. Mail Servies--Cycle II
- C. Income Tax--Cycle III
- D. Business Typing and Legal Documents--Cycle IV
- E. Filing Review--Cycle V

II. Staff Meetings

*At the end of each cycle a company departmental test will be given.

TRAINING PERIOD

I. Business Machines

The training Period for Interchange Model Office may vary according to pre-requisites for the course. For instance, if Business Machines has already been offered on the Junior level as a requirement to enter Model Office, the training period will be considerably shorter. The basic machines skills required are calculator, transcriber, and duplicating and copy machines. However, if machires instruction must be offered within the Model Office time frame, it should be set up on a rotation basis along with other units of instruction. Approximately 12 weeks (4 weeks on each machine) for one period a day will be spent on these machine skills. The second period will be spent on other instructional units.

A. Duplicating Machines

1. Spirit
   a. Prepare Masters
      (1) Advertising flyer
      (2) 2-fold card
   b. Machine operation
2. Stencil
   a. Prepare stencils
      (1) Advertising flyer
      (2) 1-fold program
   b. Operate machine
3. Offset
   a. Prepare masters
      (1) Direct
      (2) Paste-up for electrostatic
   b. Observe operation

B. Calculator

1. Basic 10-key addition and subtraction
2. Multiplication and division problems
   a. Decimals
   b. Percentage
   c. Discount
   d. Invoicing
3. Memory
4. Test

C. Transcribing Machines

1. Transcribing (belts, tapes, or cassettes)
   a. Manuscripts
   b. Memos
   c. Letters
2. Transcription test

Suggested Materials:

1. Film (SVE-Introduction to Business Machines)
2. Transpariences (3M-Copying and Duplicating)
3. Modules (Secretary-9A Typing and Duplicating Spirit Masters, 9B-Typing and Duplicating Stencils, 31-Preparing Offset Masters)
4. Dictaphone Cassettes-Word Processing Secretarial Transcription Course
5. IBM magnetic belts
6. Vocabulary and Spelling
7. Text

II. Instructional Units

In order to initiate the payroll and banking procedure early in the school year, financial duties should be mastered as soon as the business machine instruction is underway. Textbook, audio-visual materials and/or CBVE Modules may be used as instructional media. Areas of financial instruction should include bank activities, payroll procedures and the petty cash disbursements.

A. Financial Duties

1. Payroll
   - a. Methods of payment
     - (1) Salary
     - (2) Time cards
     - (3) Commission
   - b. Computing Wages
   - c. Computing Payroll deductions
     - (1) FICA
     - (2) Federal tax
     - (3) State tax
     - (4) Insurance
     - (5) Credit Union
   - d. Preparing payroll journal
   - e. Writing payroll checks
   - f. Posting to individual earnings record
   - g. Credit Union records

Suggested Activities:

1. Each employee prepare for personal use
   - a. Time card
   - b. Earnings record
   - c. Credit Union ledger
2. Prepare a complete payroll for the month

Suggested Materials:

1. Text
2. Vocabulary and Spelling
3. Modules (Legal-78 Preparing Office Payroll)

2. Banking
   a. Establishing a bank account
      (1) Signature card
      (2) Initial deposits
   b. Writing checks
   c. Keeping check stubs or register
   d. Reconciling the bank statement

Suggested Activities:
1. Prepare individual ledger card for bank using assigned No.
2. Keep ledger card in Employee's Handbook and post to it when making a deposit before departments are organized.

Suggested Materials:
1. Instruction kits supplied by local banks
   a. Films and/or film strips
   b. Tapes or records
   c. Visuals-transparencies
   d. Student workbooks including checks, stubs, and reconciliation
2. Modules (Legal-70 Preparing Bank Deposits, 71-Keeping Checkbook, 72-Reconciling Bank Statements)

3. Petty Cash
   a. Establishing petty cash fund
   b. Writing receipts
   c. Keeping Petty Cash Journal
   d. Report of expenditures
   e. Replenishing petty cash

Suggested Activities:
1. Set up Petty Cash Journal to be used when departments are organized
2. Let trainee do a practice Petty Cash page

Suggested Materials:

1. Module (Secretary-27 Keeping a Petty Cash Fund)
2. Text

II. Instructional Units

It is suggested that Job Application be taught early in the school year to prepare students in the techniques of job hunting as they apply for part-time work during the school year as well as at the close of school.

B. Job Application

1. Applying for a Job
   a. Job opportunities
   b. Applying for a job in person
   c. Applying for a job by letter
   d. Job application forms
   e. Job responsibility

Suggested Activities:
1. Job application
2. Data sheet
3. Application letter

2. Grooming
   a. Personal care
   b. Clothing
   c. Etiquette

Suggested Activities:
1. Reports by students on the various aspects of grooming and etiquette
2. Guest speakers
3. Students interview each other and tape for criticism
4. Schedule a day for students to dress for an interview
   a. Interviews may be conducted by principals and counselors
   b. Business persons may be invited to the school to conduct the interviews
5. Schedule interviews throughout the business community

Suggested Materials:
1. Books-Charm-McGraw-Hill
   Executive Profile-McGraw-Hill
2. Text
3. Films
4. Transpariences-3M

II. Instructional Units

In order to have a profitable business, accurate record keeping is important to maintain the right amount of materials and supplies on hand. Although most control of inventories today are linked to computers, it is still important that the trainee become aware of and acquainted with the different methods and procedures of keeping stock control.

C. Inventory

1. Methods of Keeping Inventories
   a. Perpetual
   b. Actual count
2. Types of Inventory Variations
   a. Distributive firms
   b. Manufacturing firms
   c. Service businesses
3. Maintaining Inventory
   a. Keeping records
   b. Keeping stockroom
   c. Reordering goods
   d. Receiving goods

Suggested Activities:

1. Manager may give trainee Inventory Sheets included in the supplies and have them fill out sheets giving them a maximum, minimum and reorder point, and have them issue and receive goods of various quantities using the Employee's Handbook as a guide.
2. Trainee may also be given Out-of-Stock Letter from company supplies to practice filling in the necessary information.

Suggested Materials:

1. Text
2. Inventory sheets
3. Stock Requisition Form
4. Out-of-Stock form letter

II. Instructional Units

The purchasing function is necessary in a merchandising business to supply the needs of the customers. The purchase requisition is the basis for all buying in the company since it reflects the needs for merchandise, equipment, and supplies. To properly buy goods to fill the purchase requisitions, the purchasing agent and buyers must be aware of the guidelines for purchasing which includes the source of supply, methods of buying, terms, and methods of payment.

D. Purchasing Procedures

1. Purchase Requisitions
   a. Identify needs
   b. Prepare request
2. Purchase Orders
   a. Receive requisition
   b. Determine where and how to buy
   c. Prepare Purchase Order
3. Receiving Goods
   a. Check for items ordered
   b. Check for quantity ordered
   c. Check for damaged goods
4. Method of Payment
   a. Cash
   b. On account
   c. Discount

Suggested Activities:

1. Type Purchase Requisitions and Purchase Orders on prepared forms.
2. At this point, students may prepare the Purchase Requisitions which will be used as the input for the buying procedure in the company. (See the following page for necessary Purchase Requisition Activity.)

Suggested Materials

1. Text
2. Purchase Requisition Forms
3. Purchase Order Forms
4. Duplicating materials to prepare the Purchase Requisitions to be used as manager input.

NECESSARY ACTIVITY

Vendor _____ Date _____

Date Requested _____ For Dept. _____

Quantity	Description	Page No.	Catalog No.	Unit Price

PURCHASE REQUISITION

A. Prepare Requisition Forms

1. Use Purchase Requisition Form from Materials Packet.
   a. Prepare blank forms in advance on spirit masters
      or
   b. Have students type blank forms on masters in class.
2. Type 50 blank forms (2 forms per page for 25 masters).

B. Enter Information on Forms

1. Select 10 (or other predetermined number) items from catalog.
2. Include in this number a "stock control" item from the list provided by the manager of the other company (See MANAGER INPUT--INVENTORY).
3. Write description, page, and unit price of item in proper column.
4. Omit catalog number and quantity (to be filled in later in the work process).

C. Duplicate Requisitions

1. Assign a number at the top of each requisition for identification when assembling packets of requisitions.
2. Duplicate 25 copies of each master to provide:
   Cycle I----200 Requisitions (50 each for Clerk A,B,C,D)
   Cycle II---220 Requisitions (55 each for Clerk A,B,C,D)
   Cycle III--240 Requisitions (60 each for Clerk A,B,C,D)
   Cycle IV---260 Requisitions (65 each for Clerk A,B,C,D)
   Cycle V----280 Requisitions (70 each for Clerk A,B,C,D)
   (This increase in workload is suggested because the employee becomes more proficient as he/she advances through the cycles; however, the manager may determine the number to be used. This increase in production is left to the judgment of the manager.)

D. Assemble Requisitions for Distribution

1. Cut requisitions which have been duplicated 2 per page.
2. Select sequenced numbers on requisitions and assemble in packets of 5.
3. Assemble enough packets for each Purchases Clerk in all cycles.
   (Example: Cycle I will need 10 packets of 5 for 50 requisitions.)
4. Store requisitions in folders for each cycle to be distributed as input by the Receptionist when simulation begins.
   (Example: Cycle I--Clerk A)

II. Instructional Units

Every business depends upon selling in one way or another. All employees in a business are sales persons although the direct contact with selling comes from the sales personnel. This company sells office supplies, equipment, and office furniture; therefore, it is important that the trainee become aware and aquainted with the selling procedures.

E. Selling Procedures

1. Methods of Selling
   a. Direct selling
   b. Indirect selling
      (1) Sales letters
      (2) Advertisement
      (3) Catalog selling
2. Receiving Orders
   a. Purchase orders
   b. Telephone orders
   c. Letter orders
3. Processing Orders
   a. Verifying the order
   b. Preparing invoices
   c. Billing
4. Adjustments for the Customer
   a. Adjustment letters
   b. Credit memorandums
   c. Form letters
5. Receiving Payment
   a. Approving credit
   b. Offering discounts
   c. Accounts Receivable procedures

Suggested Activity:

1. Trainee may prepare sample sales invoices from the purchase orders made in the Purchasing Procedures.

Suggested Materials:

1. Text
2. Sample sales invoices

ON-THE-JOB TRAINING

I. In-Service Training Program

Receptionists are in constant contact with the public, and their attitudes and skills often create an image of the company. Many skills are necessary to perform the duties of the receptionist. Communication with others is of vital importance.

A. Receptionist Duties--Cycle I

1. Assisting Callers
   a. Greeting
   b. Providing information
2. Making Appointments
   a. Scheduling appointments
   b. Keeping records
3. Communicating
   a. Oral
   b. Written
4. Handling Travel Arrangements
   a. Preparing itineraries
   b. Preparing travel expense vouchers
5. Handling Telephone services
   a. Incoming calls
      (1) Taking messages
      (2) Giving information
   b. Outgoing calls
      (1) Placing calls
      (2) Using Directories
      (3) Using special equipment
      (4) Placing long distance calls
      (5) Terminating calls
6. Handling Telegraph Services
   a. Preparing telegrams
      (1) Counting chargable words
      (2) Filing telegrams
   b. Types of service
      (1) Domestic
      (2) International
   c. Special equipment

Suggested Activities:

1. Keeping an Appointment Book
2. Keeping a record of callers
3. Keeping a record of long distance calls
4. Preparing travel itineraries
5. Role Playing--assisting callers, handling telephone calls

Suggested Materials:
1. Legal Module 80--Arranging for Travel
2. Legal Module 81--Preparing Travel Vouchers
3. "A Day in the Life of a Secretary," Career World, Inc. (Slide-tape presentation)
4. Written Communications, 3-M Transparencies
5. Secretary Module 18--Greeting Visitors
6. Secretary Module 19--Placing Telephone Calls
7. Secretary Module 20--Receiving Telephone Calls
8. Secretary Module 21--Sending Telegrams

I. In-Service Training Program

An important responsibility in every business office whether small or large is handling mail and having a knowledge of the different mailing services that are available. This knowledge and understanding of postal services and handling of mail can save the employer time and money as well as increase the efficiency of the businesss.

B. Mail Services--Cycle II

1. Incoming Mail
   a. Opening the mail
   b. Dating the mail
   c. Sorting and routing the mail
   d. Keeping mail records
   e. Distributing the mail
2. Outgoing Mail
   a. Folding and inserting letters
   b. Precanceled stamps and envelopes
   c. Stamped envelopes and cards
   d. Metered mail
   e. Items to check before mailing
3. Special Mail
   a. Domestic mail classes
   b. International mail
   c. Special postal services

Suggested Activities:
1. Exercises to select the correct mailing class or service for various types of mail.

Suggested Materials:
1. Legal Module 18--Preparing Outgoing Mail
2. Legal Module 19--Processing Incoming Mail
3. Legal Module 20--Handling Specialized Mail
4. Legal Module 21--Forwarding Mail
5. Text

I. In-Service Training Program

Taxes are a reality with every business and every individual. Since state and federal taxes are withheld in the payroll procedure, the trainee should know how to file state and federal income tax reports when the W-2 forms are issued by the payroll department. The ability to prepare tax forms will save the student money in the future and contribute to an employable skill.

C. Income Tax--Cycle III

1. Federal Income Tax
   a. The Federal Tax System
   b. The Social Security Act
   c. Forms necessary for employment
      (1) Social Security Card
      (2) W-4--Employee's Withholding Allowance Certificate
   d. W-2 Form--Wage and tax Statement
   e. Filing Taxes
      (1) 1040-A
      (2) 1040--Using tax tables
      (3) 1040--Itemizing deducations
2. State Income Tax
   a. State Tax System
   b. Filing State Tax
      (1) 740-S
      (2) 740--Using Tax Tables
      (3) 740--Itemizing deductions

Suggested Activities:
1. Work IRS booklet--Understanding Taxes
2. Prepare State Tax returns
3. Prepare state and federal returns from W-2 Forms issued by M.O. Company
4. Working students file their own tax forms

Suggested Materials:
1. IRS booklet--Understanding Taxes
2. State Tax Information Booklet

I. In-Service Training Program

Typewriting is the most used skill in business offices. The typist must be accurate and possess a fair degree of speed. In addition, the typist must know how to set up the information to be typed in letters, reports, financial statements, and legal documents.

D. Business Typing and Legal Documents--Cycle IV

1. Business Reports
   a. Outlines
   b. Reports
      (1) Compiling
      (2) Parts
      (3) Typing
   c. Financial Statements
      (1) Preparing
      (2) Checking Accuracy
      (3) Typing
2. Legal Documents
   a. Typewritten legal papers
   b. Printed legal forms
   c. Notarized legal papers
3. Letters
   a. Parts
   b. Styles
   c. Production

Suggested Activities:

1. Type a business report from rough draft
2. Check accuracy of rough draft and type financial statements
3. Prepare typewritten legal document
4. Prepare fill-in legal document
5. Prepare and type their own will
6. Review letter styles

Suggested Materials:

1. Text
2. Samples of printed legal forms
3. Legal Module 32--Preparing Wills
4. Legal Module 28--Power of Attorney

I. In-Service Training Program

Filing was presented earlier in the year in Business Communications and has been used throughout the business simulation. A review is offered here because employment tests often have filing questions. If filing has not been offered in another course prior to the beginning of the work simulation, it should be offered earlier in the training period.

E. Filing and Records Management--Cycle V

1. Systems of Filing
   a. Alphabetic
   b. Geographic
   c. Numeric
   d. Chronological
   e. Subject
2. Filing Rules
   a. Individual
   b. Business
3. Filing Equipment and Accessories
4. Filing Procedures
   a. Inspecting
   b. Indexing
   c. Coding
   d. Cross-referencing
   e. Sorting
   f. Storing
   g. Retrieving
5. Management
   a. Charge-out
   b. Follow-up
   c. Transfer
   d. Retention
6. Special Files
   a. Card
   b. Rotary
   c. Visible
   d. Micro-film

Suggested Activities:

1. Selected Filing projects from the following materials

Suggested Materials:

1. Text
2. Secretary Module 44--Filing Alphabetically
3. Secretary Module 45--Filing Numerical
4. Secretary Module 46--Filing Geographically
5. Secretary Module 47--Filing by Subject
6. Secretary Module 48--Managing a Records System
7. Secretary Module 49--Developing a Records System

COMPANY ORGANIZATION

Two simulated companies, Mini-Sheens, Inc., and Simulated Enterprises, operate offices conducting business with each other in a merchandising situation.

The business of the two companies revolves around the buying and selling of office equipment and supplies. The two companies have the same departmental organization and the employeees perform the same duties. If possible, the two companies should have the same number of employees; however, certain jobs can be combined to make adjustments for unequal enrollment or withdrawals.

Length of Time and Number of Students

The Model Office program operates for a full school year. The actual operation of the business is preceded by a 12-week training period. The class meets five days a week for a 2-hour block of time.

Twenty students for each company fills the jobs within the departments; however, by combining jobs and eliminating optional activities, the program can operate with a minimum of 15 students. The following is a listing of the number of students by departments.

Receptionist	1	Purchases	4
Inventory Clerk	1	Sales	4
Mail Clerk-- Machine Operator	1	Account Payable	1
Payroll	2	Accounts Receivable	2
Bank	2	Accounting	2

To adjust the program to fewer students, the duties of the Receptionist and Mail Clerk or of the Mail Clerk and Inventory Clerk may be combined. One Payroll Clerk could perform the duties of the Payroll Department by extending the length of the pay period. Decreasing the number of Purchases and Sales Clerks from four the three in each company can eliminate four positions from within the two companies.

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ROTATION SCHEDULE
FOR FIVE CYCLES

NAME					
1.	Purchases	A/Pay	Sales	Mail Clerk	Accounting
2.	Purchases	Accounting	Receptionist	Payroll	Sales
3.	Purchases	Accounting	Inv. Clerk	Payroll	Sales
4.	Purchases	Mail Clerk	Sales	Accounting	Bank
5.	Sales	A/Rec.	Purchases	Accounting	Bank
6.	Sales	A/Rec.	Purchases	Bank	Payroll
7.	Sales	Bank	Purchases	A/Pay	Payroll
8.	Sales	Payroll	Purchases	A/Rec.	Receptionist
9.	Receptionist	Bank	Sales	A/Rec.	Purchases
10.	Inv. Clerk	Payroll	Sales	Bank	Purchases
11.	A/Pay	Sales	Bank	Purchases	Mail Clerk
12.	Accounting	Purchases	A/Pay	Sales	Inv. Clerk
13.	Accounting	Purchases	Bank	Sales	A/Rec.
14.	Mail Clerk	Purchases	Accounting	Sales	A/Rec.
15.	A/Rec.	Purchases	Payroll	Sales	Accounting
16.	A/Rec.	Sales	Payroll	Receptionist	Purchases
17.	Bank	Sales	A/Rec.	Inv. Clerk	Purchases
18.	Bank	Receptionist	Accounting	Purchases	Sales
19.	Payroll	Sales	Mail Clerk	Purchases	A/Pay
20.	Payroll	Inv. Clerk	A/Rec.	Purchases	Sales
	(50 req.)	(55 req.)	(60 req.)	(65 req.)	(70 req.)

Equipment and Furnishings

The classroom-laboratory should be furnished and equipped to realistically simulate an office. The following items of equipment and furnishings are the minimum requirements for each room. If both classes are taught in the same room at different periods, furnishings for one room would be sufficient.

1 Manager's Desk

20 Employee Work Stations--Desk and Chair

20 Typewriters--one for each station

3 Transcribing machines

1 Combination dictating-transcribing machine

1 Copier that will make transparencies, masters, and stencils

1 Stencil duplicator

1 Spirit duplicator

1 Overhead projector and screen

1 Slide/Tape projector

1 Time card rack

1 Postage Scale

1 Collator or hand sorter

1 In-Out tray for each department

1 Desk supply tray for each department

3 Four-drawer file cabinets or

1 Four-drawer file cabinet and 3 porta-files for each company

Business Forms

Manager
- Employee Rating Form
- Monthly Bills
  - Electric, Rent
  - Telephone, Water
- Purchase Requisitions
- Rotation Schedule

Receptionist
- Applications
- Company Stationery
- Inter-Office Stationery
- Message-Reply Form
- Personnel Record Card
- Petty Cash Journal
- Petty Cash Receipts
- Social Security Forms
- Payroll Information Sheet
- Telephone Message Forms

Mail Clerk/Machine Operator
- Mail Log
- Postage Expense Record
- Reproduction Tickets

Inventory Clerk
- Inventory Sheets
- Out-of-Stock Form Letters
- Stock Requisition Forms

Purchases Department
- Purchase Orders
- Statistical Reports

Accounts Payable
- Combined Statistical Reports
- Ledger Sheets
- Short and Over Forms

Sales
- Sales Invoice
- Statistical Reports

Accounts Receivable
- Cash Receipts
- Combined Statistical Reports
- Ledger Sheets
- Notice of Error in Payment Form
- Short and Over Form
- Statement of Account

Accounting
- Check Register
- Checks

Payroll Department
- Checks
- Individual Earnings Records
- Payroll Journal
- Time Cards
- Request to Accounting Form
- W-2 Forms
- W-4 Forms

Credit Union
- Credit Union Checks
- Credit Union Check Register
- Ledger Cards
- Quarterly Statements
- Receipts
- Request for Withdrawal

Bank
- Bank Statement and Reconciliation Form
- Checks
- Deposit Slips
- Ledger Cards
- Notice of Error Forms
- Service Charge Voucher
- Signature Cards
- Stop Payment Form
- Transfer Sheet

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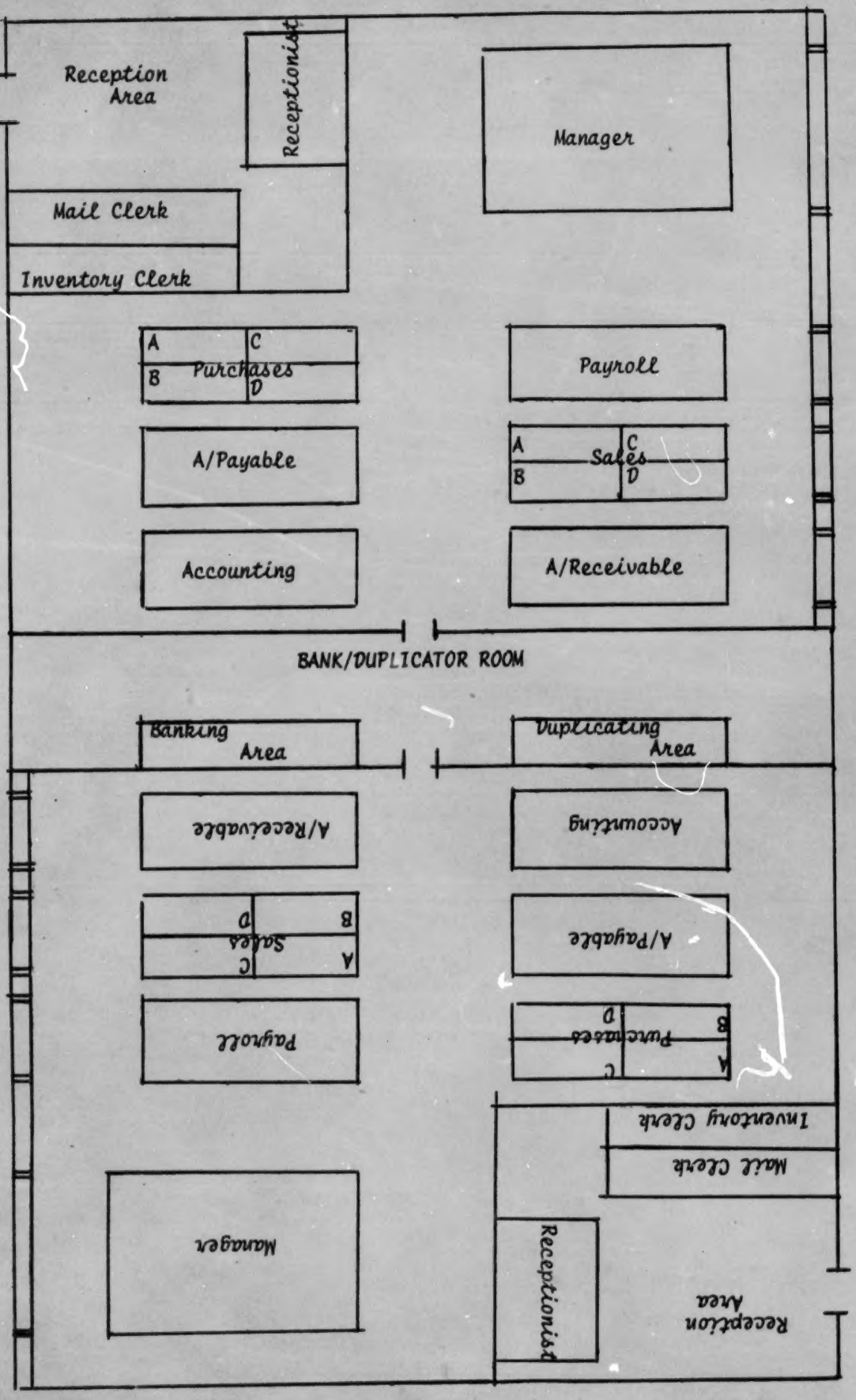
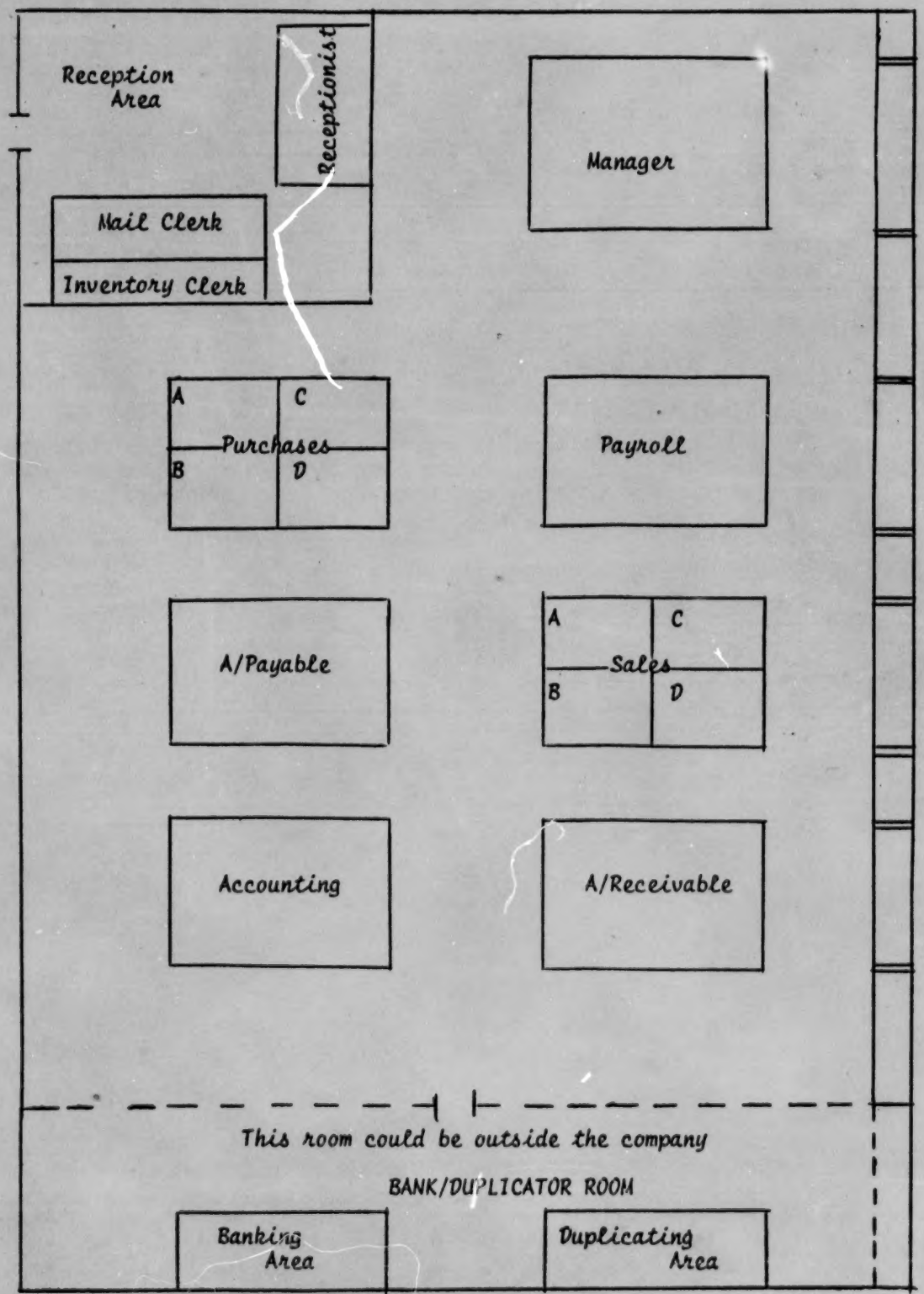

Reception Area
Receptionist
Manager
Mail Clerk
Inventory Clerk
A
C
B
D
Purchases
Payroll
A/Payable
A
C
B
D
Sales
Accounting
A/Receivable
BANK/DUPLICATOR ROOM
Banking Area
Duplicating Area
A/Receivable
Accounting
A
B
C
D
Sales
A/Payable
Payroll
A
B
C
D
Purchases
Inventory Clerk
Mail Clerk
Manager
Receptionist
Reception Area


Reception Area
Receptionist
Manager
Mail Clerk
Inventory Clerk
A
C
Purchases
B
D
Payroll
A/Payable
A
C
Sales
B
D
Accounting
A/Receivable
This room could be outside the company
BANK/DUPLICATOR ROOM
Banking Area
Duplicating Area

Manager Input

A. Receptionist

1. Monthly Bills (the first of each month)

These should be prepared in advance for distribution at the first of each month. The amounts should relate to a practical situation.

a. Electric
b. Telephone
c. Rent
d. Water

2. Departmental Placement for Employees (the beginning of each cycle)

At the beginning of each cycle the manager makes job assignments. The list is given to the Receptionist who up-dates the personnel record and prepares a Payroll Information Sheet.

a. Job title
b. Hourly wage

3. Petty Cash Expenditure (the beginning of each cycle)

One list of typical petty cash expenditures should be prepared in advance for the Receptionist to choose expenditures for the cycle.

a. List of sample Petty Cash items
b. Date to replenish (at end of month or end of cycle)

4. Purchase Requisitions (the beginning of each cycle)

Purchase Requisitions for the whole year should be prepared in advance with the help of the students. (see Training Period--Purchase Requisition)

a. Provide A,B,C,D Folders of Requisitions to Receptionist for the cycle
b. Receptionist issues a predetermined number of requisitions each day to the Purchase Clerks (depending upon the length of period).

5. Correspondence (beginning of each cycle)

Tapes should be dictated in advance from transcript provided, or the manager may prepare other dictation.

a. Prerecorded transcription--one tape of 10 letters per cycle

b. Current correspondence--Direct or taped dictation of staff meetings, special correspondence and announcements, and notification of training programs.

B. Mail Clerk/Machine Operator (the beginning of each cycle)

The flow of work from the departments provides the input except for instruction for the newsletter which is prepared each cycle.

1. Give specific time for completion of newsletter

2. Give suggestions for newsletter

C. Inventory Clerk (the beginning of the first cycle only)

1. Prepare List of "Stock Control" Items

a. Choose 10 items from Sales Catalog to be used as "stock control" items.
b. Give the list to the Manager of the other company to be used on their Purchase Orders. You will receive a similar list from the Manager of the other company to be included on your Purchase Orders.

2. Prepare Inventory Sheets

a. Using the selected "stock control" items, enter the stock number, description, maximum, minimum, and re-order point on Inventory Sheets. Enter the maximum as the beginning balance (suggested amounts--Maximum--50, Minimum--10, Re-Order--25).
b. Place Inventory Sheets in a binder notebook with divisions for each "stock control" item. The Inventory Clerk will use the sheets when issuing, ordering, and receiving stock.

D. Purchase Department

The catalogs used by the Purchase Department of Mini-Sheens, Inc., are the same as those used by the Sales Department of Simulated Enterprises.

1. Catalogs (at the beginning of the first cycle only)

a. Obtain catalogs from local office equipment and supply company.
b. Ten catalogs will be needed for the maximum number of employees in each company--4 for Purchase Clerks in Mini-Sheens, Inc., 4 for Sales Clerks and 1 for Inventory Clerk in Simulated Enterprises, and 1 for management use.

2. Correspondence

a. Form Letter (at the beginning of each cycle)
b. Assign clerks to compose letters of inquiry (mid-cycle)

E. Sales Department

The catalogs used by the Sales Department of Mini-Sheens, Inc., are the same as those used by the Purchase Department of Simulated Enterprises.

1. Catalogs (at the beginning of the first cycle)

   a. Obtain catalogs from local office equipment and supply company.
   b. Ten catalogs will be needed for the maximum number of employees in each company--4 for Purchase Clerks in Simulated Enterprises, 4 for Sales Clerks and 1 for Inventory Clerk in Mini-Sheens, Inc., and 1 for management use.

2. Correspondence

   a. Form letter announcing the opening of business for the first cycle only.
   b. Sales form letter for all other cycles (a sales leaflet will be prepared by the employee to accompany form letter).

F. Accounting

The flow of work will initiate all accounting activities except keeping a sufficient supply of money in the bank.

1. Make an initial deposit of $50,000 (to be used during training period until the flow of work begins).

2. Supply cash for additional deposits if bank balance gets low.

G. Accounts Receivable (no input from manager--use only the flow of work)

H. Accounts Payable (no input from manager--use only the flow of work)

I. Payroll Department

The flow of work will initiate all payroll activities except for management changes. These changes may be due to school calendar or due to new tax laws.

1. Designate length of payroll periods.

2. Advise of changes in payroll deductions or hourly wage scale.

J. Credit Union (no input from manager other than setting the rate to be paid on dividends on the Quarterly Statement)

K. Bank (no input from manager--use only the flow of work)

L. Employees

1. Writing Individual Checks (at the end of the payroll period and at other specified times)

2. Depositing and withdrawing from Credit Union (at various times other than the automatic payroll deductions)

3. Taking Field Trips (suggested trips at various times)

   a. Telephone company
   b. Bank
   c. Business office
   d. Data processing

4. Staff Meetings (at various times)

   a. Company policies
   b. Public relations
   c. Telephone
   d. Tardiness and absenteeism
   e. Professional etiquette
   f. Records management
   g. Office mail
   h. Personal appearance
   i. Care of office equipment and use of company supplies

5. Setting specific time for Instructional Units (during each cycle)

Departmental Orientation

Office Machines are taught first in the Training Period so that the students may use their skills in various activities. The Financial unit is presented as the next instructional unit in order for Payroll and Banking activities to be initiated. With simulation in Payroll, Credit Union, Accounting, and Banking beginning early in the year, these departments are already organized when the flow of work begins. Students may be assigned to these departments for limited activities during the Training Period and remain there for the first cycle of work. Directions for these activities are described in the Employee's Handbook. Before any financial activities can begin, the Manager must make an initial deposit of $50,000 to General Accounting and make an entry on the Check Register. The deposit will also need to be posted to the bank ledger card.

At the end of September, the Payroll can be prepared for all employees for one month on a straight-time basis in order for all employees to have the same earnings, thus making the payroll uniform. The Manager will probably prefer to be on salary. The employees, under the direction of the Manager, will then figure their earnings on the Payroll Journal, which may be totaled by students assigned to the Payroll Department. For the monthly payrolls during the Training Period, the employees will continue to figure their own time, make entries on the Payroll Journal, write their own pay checks, and make entries on their Individual Earnings Records and Credit Union Ledger.

For the first payroll, the Manager will help the students prepare a Payroll Request for net pay and payroll deductions--FICA, Federal Income Tax, State Income Tax, Credit Union, and Blank Cross Insurance. At this point, the Manager will assist students assigned to the Accounting Department in writing the checks to be returned to the Payroll Department to be deposited.

The Manager must now assign two students to the Bank and help them accept and post deposits to the accounts in order for the checks to be deposited by the employees. The bank employees will keep the records of all accounts except the individual accounts. Individual accounts will be kept temporarily by the students and will be turned over to the bank employees when the flow of work begins.

After bank accounts have been opened for Payroll, Credit Union, Blank Cross Insurance, Kentucky State Tax, and Internal Revenue Service, the employees can deposit their payroll checks. They may also be instructed to write personal checks so they can see the increases and decreases in their accounts made by deposits and checks and begin keeping their own personal checking accounts. During the Training Period, the employees will keep their own bank ledger cards. At the end of the Training Period, they should prove the accuracy of their accounts and turn the ledger cards over to the bank employees.

When all employees have been assigned to their various departments and have set up their departmental files, all personal records that have been kept by the individual employees will be turned over to the Receptionist, Payroll, or Bank. The Manager will then issue the necessary input to the departments. When the Receptionist issues the designated number of Purchase Requisitions to the Purchase Clerks, the flow of work will begin. The employees will then refer to the Employee's Handbook for detailed instructions for handling the work as it reaches their department. Additional instructions for departmental orientation are outlined as follows:

A. Receptionist

1. Prepare department file folders (see Employee's Handbook--Receptionist).
2. Collect Application Forms from Individual Folders that were prepared in Training Period.
3. Prepare Personnel Cards from Employee Applications.
4. Receive Manager's Input.
   a. Monthly bills
   b. Departmental placement for employees
   c. Petty cash expenditure list
   d. Correspondence
   e. Purchase Requisitions
5. Process Purchase Requisitions for distribution.

B. Mail Clerk/Machine Operator

1. Prepare department file folders (see Employee's Handbook--Mail Clerk).
2. Prepare Special Mail Log and Postage Expense Sheet.

C. Inventory Clerk

1. Prepare department file folders (see Employee's Handbook--Inventory Clerk).
2. Receive Manager's Input.
   a. Catalog (Sales Dept. of our company)
   b. List of "stock control" items
3. Prepare Inventory Sheets.

D. Purchase Department

1. Prepare department file folders (see Employee's Handbook--Purchase Dept.).
2. Receive Manager's Input.
   a. Catalogs (same as Sales Dept. of other company)
   b. Form Letters
3. Receive and start processing Purchase Requisitions.

E. Sales Department

1. Prepare department folders (see Employee's Handbook--Sales Dept.).

2. Receive Manager's Input
   a. Catalogs (our company catalog--represents what we sell)
   b. Prepare form letter and sales advertisement
3. Process Purchase Orders.

F. Payroll Department

1. Receive Payroll Records (Individual Earnings Record and Credit Union Ledgers which employees prepared and kept during the Training Period).
2. Receive Time Cards for current payroll period.
3. Prepare current payroll (see Employee's Handbook--Payroll).
4. Maintain Payroll and Credit Union Records.

G. Bank

1. Receive Bank Ledger Cards which employees prepared and kept during Training Period.
2. Process flow of work and maintain records (see Employee's Handbook--Bank).

H. Accounting Department

1. Receive Check Register which the manager has kept during the Training Period.
2. Write checks and maintain records (see Employee's Handbook--Accounting Dept.).

EMPLOYEE RATING FORM

Name_____ Department_____

Cycle_____ Date_____

	RATING	REMARKS
ATTENDANCE Absence Tardy		
ATTITUDE Toward work Toward fellow employees Toward superviosr Toward customers		
JOB PERFORMANCE Skills Quality Quantity Work completed on time		
APPLICATION Uses time well Remains at work station Care of equipment Good housekeeping in work area Extra duties Adapts to departmental changes		
PERSONAL Appropriate dress Neatness Initiative Self confidence Dependability Integrity Leadership Office Manners		

RATINGS: Superior-5; Above average-4; Average-3; Below average-2; Poor-1.

RECEPTIONIST

PETTY CASH TEST

MODEL OFFICE NAME_____

Business Forms

Petty Cash Journal - 2
Receipts - 2
Interoffice forms - 2

1. Record the selected transactions in the proper columns of the petty cash journal.
2. Write receipt for the first payment.
3. On an interoffice memo type a summary of Petty Cash Expenditures and request a check from the accounting department to replenish the petty cash fund. Make a carbon copy.

TRANSACTIONS

Current Month

_____ 1 - Enter check No. 125 for $50.00 to establish fund.

_____ 1 - Bought stamps - $5.00

_____ 3 - Entertained Customer - $6.50

_____ 6 - Bought paper clips - $.90

_____ 8 - Paid delivery fee - $2.50

_____ 9 - Spot advertisement on radio - $10.00

_____ 14 - Paid to have windows cleaned - $2.50

_____ 18 - Newspaper advertisement - $4.00

_____ 20 - Bought carbon paper - $2.00

_____ 22 - Took client to lunch - $4.25

_____ 25 - Paid UPS to deliver order - $4.00

_____ 27 - Bought plant for receptionist's desk - $2.50

_____ 29 - Bought staples and rubberbands - $2.25

_____ 30 - Total, rule and balance the columns.

_____ 30 - Enter check No. 205 for amount requested to replenish fund.

KEY

PETTY CASH BOOK

DATE	EXPLANATION	RECEIPTS	PAYMENTS	DISTRIBUTION OF PAYMENTS				
				Adv. Expense	Del. Expense	Supplies Expense	Misc. Expense	BALANCE
19-- Month 1	Check No. 125	50 00						50 00
1	Stamps		5 00			5 00		45 00
3	Entertained Customer		6 50				6 50	38 50
6	Paper Clips		90			90		37 60
8	Delivery Fee		2 50		2 50			35 10
9	Radio Advertising		10 00	10 00				25 10
14	Windows Cleaned		2 50				2 50	22 60
18	Newspaper Advertising		4 00	4 00				18 60
20	Carbon Paper		2 00			2 00		16 60
22	Entertained Customer		4 25				4 25	12 35
25	UPS		4 00		4 00			8 35
25	Carried Forward	50 00	41 65	14 00	6 50	7 90	13 25	8 35

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PETTY CASH BOOK

DATE	EXPLANATION	RECEIPTS	PAYMENTS	DISTRIBUTION OF PAYMENTS				
				Adv. Expense	Del. Expense	Supplies Expense	Misc. Expense	BALANCE
19-- Month 25	Balance Brought Forward	50 00	41 65	14 00	6 50	7 90	13 25	8 35
27	Plant		2 50				2 50	5 85
29	Staples-Rubber Bands		2 25			2 25		3 60
30	Totals	50 00	46 40	14 00	6 50	10 15	15 75	3 60
30	Balance		3 60					3 60
30		50 00	50 00					
Month 1	Balance	3 60						3 60
1	Check No. 205	46 40						50 00

KEY

PETTY CASH RECEIPT

No. 1 Date --/01/--

Received of MSI/SE $ 5.00

Five ---------- Dollars

For Stamps

Account Charged Supplies Signed (Person receiving payment)

PETTY CASH REPORT

Month 1 to Month 30, 19--

Balance on Hand, Month 1 . . . $50.00

Expenditures

Adv. Expense	$14.00	
Delivery Expense . .	6.50	
Supplies Expense . .	10.15	
Misc. Expense. . . .	15.75	
Total Expenditures . .		46.40
Balance on Hand, Month 30		$ 3.60

INVENTORY CONTROL DEPARTMENTAL TEST

MODEL OFFICE NAME_____

Business Forms

Inventory Sheet
Out of Stock Form Letter
Stock Request Forms

Prepare an Inventory Sheet for the following item: Pocket Calculator No. PC-108, Maximum 40, Minimum 10, Reorder 20.

Issue stock for the orders listed below. Order new stock at or below the reorder point to make the maximum amount. Begin reorders with Order No. 101 and assume that your order is received two days later. If an order is received when there is insufficient stock to fill the order, write an "out of stock" form letter to the appropriate purchase clerk in the other company and fill the order when stock is available. The beginning balance is 40.

Current Month	Requisition No.	Quantity
3	A-173	5
4	B-181	12
8	A-196	6
9	D-202	20
11	C-211	4
13	C-219	7
15	B-222	5
18	D-235	10
23	A-246	12
25	C-251	9
27	B-263	6
30	D-275	22

36 / TEST

KEY

To: Purchasing Agent Date Requested --/08/--
From: Inventory Control Date Needed --/10/--
By: _____ (Signature) Order No. 101

Quantity	Stock No.	Description
23	PC-108	Pocket Calculator

To: Purchasing Agent Date Requested --/10/--
From: Inventory Control Date Needed --/12/--
By: _____ (Signature) Order No. 102

Quantity	Stock No.	Description
20	PC-108	Pocket Calculator

To: Purchasing Agent Date Requested --/18/--
From: Inventory Control Date Needed --/20/--
By: _____ (Signature) Order No. 103

Quantity	Stock No.	Description
26	PC-108	Pocket Calculator

To: Purchasing Agent Date Requested --/25/--
From: Inventory Control Date Needed --/27/--
By: _____ (Signature) Order No. 104

Quantity	Stock No.	Description
21	PC-108	Pocket Calculator

To: Purchasing Agent Date Requested --/30/--
From: Inventory Control Date Needed --/02/--
By: _____ (Signature) Order No. 105

Quantity	Stock No.	Description
28	PC-108	Pocket Calculator

KEY

STOCK NO. PC-108 DESCRIPTION Pocket Calculator

MAXIMUM 40 MINIMUM 10 REORDER POINT 20

DATE	RECEIVED		ISSUED			ORDERED	
	ORDER NO.	QUANTITY	REQ. NO.	QUANTITY	BALANCE	ORDER NO.	QUANTITY
Month 1					40		
3			A-173	5	35		
4			B-181	12	23		
8			A-196	6	17	101	23
9			D-202	20	17	Send Out-Of-Stock Letter.	
10	101	23	D-202	20	20	102	20
11			C-211	4	16	Ordered on 10th (No. 102)	
12	102	20			36		
13			C-219	7	29		
15			B-222	5	24		
18			D-235	10	14	103	26
20	103	26			40		
23			A-246	12	28		
25			C-251	9	19	104	21
27	104	21	B-263	6	34		
30			D-275	22	12	105	28

OUT OF STOCK

Thank you for your Order No. *D-202*.

We regret that we are temporarily out of stock of item *Pocket Calculator*, Catalog No. *PC-108*. Since the item you requested is already on order, we should be able to make shipment by *(Current Month) 11*.

We sincerely appreciate your business and shall make every effort to fill your orders as quickly as possible with quality merchandise.

145

INVENTORY CLERK

PURCHASES DEPARTMENTAL TEST

MODEL OFFICE NAME_____

Business Forms

Purchase Order

You have received the following Purchase Requisition from the head of the Office Supplies Department. The items are needed in the stockroom within 10 days. Prepare a Purchase Order No. B-2002 to be sent to Mini-Sheens, Inc./Simulated Enterprises. Prepare the required number of copies of a purchase order and indicate the recipient of each copy in the lower right hand corner. Address an envelope to the Vendor. We have a credit agreement of 2/10; n/30 with the vendor and would like to have the order shipped by O.K. Trucking Company.

Quantity	Description	Page No.	Catalog No.	Unit Price
8	(B) Paper King Punch	201	K4-0852	$ 2.15
3	(C) Rotary Card File 3" X 5"	167	K6-02503	16.95
4	(A) Electric Letter Opener	208	M3-17	34.95
5	(C) Websters Dictionary	114	N-7-051	3.95
5	(A) Bulletin Board 36" X 48"	223	E4-6204	15.50
2	(D) Walnut Base Lamp	246	R1-B216	20.95
6	(C) Budget File-W/lock-Gray	40	N7-4300	78.50
10 Boxes	(B) Premium Rubber Bands	90	N6-5341	3.00 (per box)

KEY

TEST / 39

ORDER No. B-2002

DATE (Current)

TO

NAME AND ADDRESS OF VENDOR

QUOTATION
INQUIRY No.
TERMS 2/10, n/30
MARK FOR

SHIP TO

Same

SHIPMENT
F.O.B.
FRT. ALLOWED
VIA O.K. Trucking Company

PLEASE SHIP THE FOLLOWING MERCHANDISE SUBJECT TO CONDITIONS BELOW:

To insure prompt payment mail invoice showing order number and with bill of lading attached, to general office, immediately after shipment is made. Advise promptly if unable to make immediate shipment. Please advise receipt and acceptance of this order promptly. No charges allowed for boxing, crating or packing. Goods subject to our inspection on arrival, notwithstanding prior payment to obtain cash discount. Goods rejected on account of inferior quality or workmanship will be returned to you with charge for transportation both ways plus labor reloading, trucking, etc., and are not to be replaced except upon receipt of written instructions from us.

QUANTITY	PAGE	STOCK NO.	DESCRIPTION	PRICE	UNIT	AMOUNT
8	201	K4-0852	(B) Paper King Punch	$ 2.15		
3	167	K6-02503	(C) Rotary Card File 3" X 5"	16.95		
4	208	M3-17	(A) Electric Letter Opener	34.95		
5	114	N-7-051	(C) Websters Dictionary	3.95		
5	223	E4-6204	(A) Bulletin Board 36" X 48"	15.50		
2	246	R1-B216	(D) Walnut Base Lamp	20.95		
6	40	N7-4300	(C) Budget File-W/lock - Gray	78.50		
10	90	N6-5341	(B) Premium Rubber Bands	3.00	Box	

PURCHASE ORDER

(Signature)
PURCHASING AGENT

SALES DEPARTMENTAL TEST

MODEL OFFICE NAME_____

Business Forms

Sales Invoice

You have received the following Purchase Order from Mini-Sheens, Inc./ Simulated Enterprises. Prepare the required number of copies of a Sales Invoice and indicate the recipient of each copy in the lower right hand corner. Address an envelope to the buyer. Ship by C & O; terms 2/10, n/30; Invoice No. 1001.

Quan.	Catalog No.	Description	Unit Price	Amount
8	M3-1021-4	Pencil Sharpener, Boston Self Feed	$ 6.50	
12	L2-BB	Minute Book Outfit-Black 14" X 8 1/2"	23.10	
3	K1-21878	5-Piece Deluxe Home Desk Set	16.00	
6	H1-B12J	Standard Desk Stapler-Gray	8.75	
5	D1-2275B	Drawing Table	70.00	
2	E4-214002/ 35-SD	Combination Files by Hon/ Sand	129.25	
2	N7-A2R	Post Card Duplicator	29.95	
9	M4-7ES	Bates Numbering Machine	47.50	

KEY

TEST / 41

SOLD TO

NAME AND ADDRESS OF BUYER

INVOICE NO. 1001

DATE SHIPPED ---

SHIPPED VIA C & O

TERMS 2/10, n/30

QUANTITY	CATALOG NO.	DESCRIPTION	UNIT PRICE	AMOUNT
8	M3-1021-4	Pencil Sharpener, Boston Self Feed	6 50	52 00
12	L2-BB	Minute Book Outfit-Black 14" X 8 1/2"	23 10	277 20
3	K1-21878	5-Piece Deluxe Home Desk Set	16 00	48 00
6	H1-B12J	Standard Desk Stapler-Gray	8 75	52 50
5	D1-2275B	Drawing Table	70 00	350 00
2	E4-214002/ 35-SD	Combination Files by Hon/ Sand	129 25	258 50
2	N7-A2R	Post Card Duplicator	29 95	59 90
9	M4-7ES	Bates Numbering Machine	47 50	427 50
				1,525 60

5 Copies:

1st and 2nd to customer
3rd to accounts receivable
4th to sales
5th to personal file

SALES INVOICE

ACCOUNTING DEPARTMENTAL TEST

MODEL OFFICE

NAME_____

Business Forms

Check Register
Checks
Deposit Slip

1. Prepare the necessary source documents and make the following entries in the check register.
2. Write checks beginning with No. 101 for all invoices. Our terms are 2/10; n/30 on all charge invoices. Do not allow a discount on any invoice over 10 days old.
3. Carry all decimals to 3 places and round off to the nearest cent. The beginning check-book balance is $10,000.

DATE (Current Month)

1	Deposit these items; Check #45 from Larkin Company on KY Farmers Bank ABA 80-141			197.85
	Check #1009 from Everready, Inc. on Third National ABA 80-143			286.90
	Check #801 for Town House on City National ABA 90-09			1,143.98
	Currency			550.00
		TOTAL	DISCOUNT	NET
2	Paid Rent $200.00 to Blue-grass Realty	_____	_____	_____
10	Paid Mini-Sheens/Simulated Enterprises Inv. A-310 *_____ 2-$480.50 A-311 _____ 3-$255.85	_____	_____	_____
15	Pay Mini-Sheens/Simulated Enterprises Inv. B-411 *_____10-$225.00 B-412 _____11-$625.75	_____	_____	_____
20	Pay Mini-Sheens/Simulated Enterprises Inv. C-501 *_____ 6-$338.00 C-502 _____ 8-$715.40	_____	_____	_____

* Use current month on all transactions.

KEY

TEST / 43

ACCOUNTING DEPARTMENTAL TEST

MODEL OFFICE NAME_____

Business Forms

Check Register
Checks
Deposit Slip

1. Prepare the necessary source documents and make the following entries in the check register.
2. Write checks beginning with No. 101 for all invoices. Our terms are 2/10; n/30 on all charge invoices. Do not allow a discount on any invoice over 10 days old.
3. Carry all decimals to 3 places and round off to the nearest cent. The beginning check-book balance is $10,000.

DATE (Current Month)

1 Deposit these items;

Check #45 from Larkin Company on KY Farmers Bank ABA 80-141	197.85
Check #1009 from Everready, Inc. on Third National ABA 80-143	286.90
Check #801 for Town House on City National ABA 90-09	1,143.98
Currency	550.00

		TOTAL	DISCOUNT	NET
2	Paid Rent $200.00 to Blue-grass Realty	200.00	--	200.00
10	Paid Mini-Sheens/Simulated Enterprises Inv. A-310 * ____ 2-$480.50 A-311 ____ 3-$255.85	736.35	14.73	721.62
15	Pay Mini-Sheens/Simulated Enterprises Inv. B-411 * ____ 10-$225.00 B-412 ____ 11-$625.75	850.75	17.02	833.73
20	Pay Mini-Sheens/Simulated Enterprises Inv. C-501 * ____ 6-$338.00 C-502 ____ 8-$715.40	1,053.40	--	1,053.40

* Use current month on all transactions.

KEY

ACCOUNTING DEPARTMENT

	DATE		PAYABLE TO	CK	CHECKS	DEPOSITS	BALANCE
1	MONTH	1	Balance				1000000
2		1	Deposit	1		217873	1217873
3		2	Bluegrass Realty	101	20000		1197873
4		10	Mini-Sheens, Inc./Simulated	102	72162		1125711
5		15	Mini-Sheens, Inc./Simulated	103	83373		1042338
6		20	Mini-Sheens, Inc./Simulated	104	105340		936998

DEPOSITED IN...

MODEL NATIONAL BANK
Cannonsburg, KY

Account No. .....

By (Company name) .....

.....(Current)....., 19.....

	No.	Dollars	Cents
CURRENCY		550	00
SILVER			
CHECKS	80-141	197	85
	80-143	286	90
	90-09	1143	98
TOTAL		2,178.73	

PAY TO THE ORDER OF Month 2, 19-- Mini-Sheens, Inc. / Simulated Enterprises

KEY

No. 101 /45

$200.00

Two hundred 00/100 - DOLLARS

Model National Bank
CANNONSBURG, KY

(Signature) Treasurer

INVOICE DATE	INVOICE NUMBER	VOUCHER NUMBER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
--/02/--	Month-Rent	101	200.00	--	200.00

PAY TO THE ORDER OF Month 10, 19-- Mini-Sheens, Inc. / Simulated Enterprises

No. 102

$721.62

Seven hundred twenty-one 62/100 - - - - - - - - - - - - - - - DOLLARS

Model National Bank
CANNONSBURG, KY

(Signature

Treasurer

INVOICE DATE	INVOICE NUMBER	VOUCHER NUMBER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
--/02/--	A-310	102	480.50		
--/03/--	A-311		255.85		
			736.35	14.73	721.62

PAY TO THE ORDER OF Month 15, 19-- Mini-Sheens, Inc. / Simulated Enterprises

No. 103

$833.73

Eight hundred thirty-three 73/100 - - - - - - - - - - - - - - - DOLLARS

Model National Bank
CANNONSBURG, KY

(Signature) Treasurer

INVOICE DATE	INVOICE NUMBER	VOUCHER NUMBER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
--/10/--	B-411	103	225.00		
--/10/--	B-412		625.75		
			850.75	17.02	833.73

PAY TO THE ORDER OF Month 20, 19-- Mini-Sheens, Inc. / Simulated Enterprises

No. 104

$1,053.40

One thousand fifty-three 40/100 - - - - - - - - - - - - - - - - DOLLARS

Model National Bank
CANNONSBURG, KY

(Signature)

Treasurer

INVOICE DATE	INVOICE NUMBER	VOUCHER NUMBER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
--/06/--	C-501	104	338.00		
--/08/--	C-502		715.40		
			1,053.40	--	1,053.40

ACCOUNTS RECEIVABLE DEPARTMENTAL TEST

MODEL OFFICE NAME_____

Business Forms

Ledger Sheet

Record the following sales and receipts with Mini-Sheens/Simulated Enterprises in the Accounts Receivable Ledger. We grant 2/10; n/30 discount. Check all discounts and indicate any errors. Accept any check with an error of less than 10 cents.

Current Month	Invoice Number	Amount of Invoice	Amount of Discounted Ck.	Amount of Credit Entry
1	101	$245.12		
2	102	85.14		
3	103	12.85		
5	Check #11 Inv. 101 & 102		$323.65	
6	104	125.25		
8	105	250.00		
9	106	613.40		
10	107	39.60		
12	Check #12 Inv. 103 & 104		135.30	
15	108	352.10		
18	Check #15 Inv. 105 & 106		846.13	
20	109	80.40		
21	Check #20 Inv. 107		39.60	
22	110	782.50		
24	111	418.60		
25	Check #31 Inv. 108 & 109		423.80	
30	112	821.59		

KEY

TEST / 47

ACCOUNTS RECEIVABLE DEPARTMENTAL TEST

MODEL OFFICE NAME_____

Business Forms

Ledger Sheet

Record the following sales and receipts with Mini-Sheens/Simulated Enterprises in the Accounts Receivable Ledger. We grant 2/10; n/30 discount. Check all discounts and indicate any errors. Accept any check with an error of less than 10 cents.

Current Month	Invoice Number	Amount of Invoice	Amount of Discounted Ck.	Amount of Credit Entry
1	101	$245.12		
2	102	85.14		
3	103	12.85		
5	Check #11 Inv. 101 & 102		$323.65	330.26
6	104	125.25		
8	105	250.00		
9	106	613.40		
10	107	39.60		
12	Check #12 Inv. 103 & 104		135.34 (135.30)	138.10
15	108	352.10		
18	Check #15 Inv. 105 & 106		846.13	863.40
20	109	80.40		
21	Check #20 Inv. 107		39.60	39.60
22	110	782.50		
24	111	418.60		
25	Check #31 Inv. 108 & 109		423.85 (423.80)	432.50
30	112	821.59		

KEY A/REC

	Date		Invoice Number	ck	Debit	Credit	Balance	
1	19— Month	1	101	* ✓	24512		24512	1
2		2	102	✓	8514		33026	2
3		3	103	✓	1285		34311	3
4		5	101 - 102	11		33026	1285	4
5		6	104	✓	12525		13810	5
6		8	105	✓	25000		38810	6
7		9	106	✓	61340		100150	7
8		10	107	✓	3960		104110	8
9		12	103 - 104	12		13810	90300	9
10		15	108	✓	35210		125510	10
11		18	105 - 106	15		86340	39170	11
12		20	109	✓	8040		47210	12
13		21	107	20		3960	43250	13
14		22	110		78250		121500	14
15		24	111		41860		163360	15
16		25	108 - 109	31		43250	120110	16
17		30	112		82159		202269	17
18								18
19								19
20								20
21								21
22								22
23			* Place check (✓) in "ck"					23
24			column when payment is					24
25			received.					25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36

MODEL OFFICE NAME_____

Business Forms

Ledger Sheet

Make the following entries in the accounts payable ledger for Mini-Sheens/Simulated Enterprises which has a beginning balance of $458.63. It will be necessary for you to calculate the gross amount of the checks from the invoices to be paid.

Current Month	Day	Invoice	Amount	Check Amount
	1	201	$185.90	
	2	202	212.15	
	5	203	89.40	
	7	Check #115 Inv. 201 & 202		_____
	8	204	386.75	
	10	205	515.20	
	15	Check #120 Inv. 203		_____
	16	206	620.35	
	17	207	410.10	
	18	Check #125 Inv. 204 & 205		_____
	19	208	125.00	
	22	209	250.50	
	25	Check #130 Inv. 206 & 207		_____
	26	210	900.00	
	28	211	755.95	
	30	Check #135 Inv. 208 & 209		_____

KEY

50 / Test

ACCOUNTS PAYABLE DEPARTMENTAL TEST

MODEL OFFICE

NAME_____

Business Forms

Ledger Sheet

Make the following entries in the accounts payable ledger for Mini-Sheens/Simulated Enterprises who has a beginning balance of $458.63. It will be necessary for you to calculate the gross amount of the checks from the invoices to be paid.

Current Month	Day	Invoice	Amount	Check Amount
	1	201	$185.90	
	2	202	212.15	
	5	203	89.40	
	7	Check #115 Inv. 201 & 202		398.05
	8	204	386.75	
	10	205	515.20	
	15	Check #120 Inv. 203		89.40
	16	206	620.35	
	17	207	410.10	
	18	Check #125 Inv. 204 & 205		901.95
	19	208	125.00	
	22	209	250.50	
	25	Check #130 Inv. 206 & 207		1,030.45
	26	210	900.00	
	28	211	755.95	
	30	Check #135 Inv. 208 & 209		375.50

A/PAY
KEY

Date		Invoice Number	ck	Debit	Credit	Cr. Balance	
19-- Month	1	Balance	*			45863	1
2	1	201	✓		18590	64453	2
3	2	202	✓		21215	85668	3
4	5	203	✓		8940	94608	4
5	7	201-202	115	39805		54803	5
6	8	204	✓		38675	93478	6
7	10	205	✓		51520	144998	7
8	15	203	120	8940		136058	8
9	16	206	✓		62035	198093	9
10	17	207	✓		41010	239103	10
11	18	204-205	125	90195		148908	11
12	19	208	✓		12500	161408	12
13	22	209	✓		25050	186458	13
14	25	206-207		103045		83413	14
15	26	210			90000	173413	15
16	28	211			75595	249008	16
17	30	208-209	135	37550		211458	17
18							18
19							19
20							20
21							21
22		* Enter check (✓) in "ck"					22
23		column when invoice has					23
24		been paid.					24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36

PAYROLL DEPARTMENTAL TEST

MODEL OFFICE NAME_____

Business Forms

Payroll Journal
Payroll Interoffice
1 Check

Prepare a payroll register and request checks from the accounting department for one week using the following information: Fed. Tax .09, State - .02, FICA - .0613 Credit Union- $4.00 and insurance - $5.00. Prepare a payroll check for the first employee.

NAME	Hours Worked						Hourly Rate
	M	T	W	Th	F	S	
Linda Adkins	8	8	8	8	8	4	2.70
Marsha Blevins	8	8	8	8	10	4	2.90
Naomi Kazee	8	8	8	8	8	2	3.20
Carol Opell	8	8	8	8	8	3	3.00
Janice Sturgill	8	8	8	4	8		2.80
Roberta Waggoner	8	10	8	8	8		3.20

PAYROLL JOURNAL — KEY

TEST / 53

	EMPLOYEE	PERIOD ENDED	EARNINGS U Time	V Reg.	W OT	X Total	Y	Z	DEDUCTIONS A Fed.	B State	C FICA	D	E BC	F CU	Total Ded.	NET PAY
1	Adkins, Linda		44	108.00	16.20	124.20			11.18	2.48	7.61		5.00	4.00	30.27	93.93
2	Blevins, Marsha		46	116.00	26.10	142.10			12.79	2.84	8.71		5.00	4.00	33.34	108.76
3	Kazee, Naomi		42	128.00	9.60	137.60			12.38	2.75	8.43		5.00	4.00	32.56	105.04
4	Opell, Carol		43	120.00	13.50	133.50			12.02	2.67	8.18		5.00	4.00	31.87	101.63
5	Sturgill, Janice		36	100.80	—	100.80			9.07	2.02	6.18		5.00	4.00	26.27	74.53
6	Waggoner, Roberta		42	128.00	9.60	137.60			12.38	2.75	8.43		5.00	4.00	32.56	105.04
7	Totals			700.80	75.00	775.80			69.82	15.51	47.54		30.00	24.00	186.87	588.93

TO: Accounting Accounting Dept. **DATE:** Current

FROM: Payroll Payroll Dept. **SUBJECT:** (Date of) Payroll

Please issue checks for the following:

Payroll: 588.93

Credit Union: 24.00

Blank Cross Ins. Co.: 30.00

Ky. State Treasurer: 15.51

Internal Revenue Service:

Fed. Tax 69.82

47.54 FICA X 2 95.08 164.90

(Prepare carbon Copy)

(Current) 10__ 00-6782 2345

PAY TO THE ORDER OF Linda Adkins $93.93

Ninety-three 93/100 PAYROLL _____ DOLLARS

Model National Bank
CANNONSBURG, KY

(Signature)

U TIME WORKED	V REGULAR EARNINGS	W ADJUSTMENTS	X TOTAL PAY	Y DEDUCTION	Z DEDUCTION
44	108 00	16 20	124 20		

DETACH AND RETAIN THIS RECORD. IT IS A STATEMENT OF YOUR EARNINGS AND TAX DEDUCTIONS AS REPORTED TO STATE AND FEDERAL GOVERNMENTS.

EARNINGS / DEDUCTIONS AND NET PAY	A FED. W'HELD. TAX	B STATE TAX	C RETIREMENT	D F.I.C.A.	E B.C. INS.	F CU INS.	Total Ded.	NET PAY	PERIOD ENDED	CHECK NUMBER
	11 18	2 48		7 61	5 00	4 00	30 27	93 93	--/--	01

24			
25			
26			
27			
28			
29			
30			
31			

161

162

BANK DEPARTMENTAL TEST

MODEL OFFICE NAME_____

Business Forms

Ledger card
2 Deposit Tickets

Record the following transactions on the ledger card of your Company's General Account, which has a balance of $10,000.

Current Month	Day	Received a deposit of:
	1	$300.00 Currency, $25.00 coins; Checks $289.50, $643.20, and $127.43. (Prepare a deposit ticket.)
	5	Check for $25.00
	10	Checks for $135.80 and $6.35
	15	Checks for $8.25 and $12.75
	20	Received a deposit of: Currency $585.00; Coin $25.25; Checks $1080.90, $233.59, $12.95. (Prepare a deposit ticket)
	25	Check for $783.29
	27	Check for $500.00
	30	Service Charge of $1.00

KEY

TEST / 55

Model National Bank

Cannonsburg, KY

Account No. 3000-201

Name General Account

Address Model National Bank

Cannonsburg, KY 41101

Checks	Checks	Deposits	Date	Balance
Balance Brought Forward				
			(Current) 1	10,000.00
		1,385.13	1	11,385.13
25.00			5	11,360.13
135.80	6.35		10	11,217.98
8.25	12.75		15	11,196.98
		1,937.69	20	13,134.67
783.29			25	12,351.38
500.00			27	11,851.38
SC 1.00			30	11,850.38

DEPOSITED IN... KEY

MODEL NATIONAL BANK
Cannonsburg, KY

Account No. .....3000-201.....

By ..Company Name.....

.....(Current)....., 19..

	No.	Dollars	Cents
CURRENCY		300.	00
SILVER		25.	00
CHECKS		289.	50
		643.	20
		127.	43
TOTAL		1,385.	13

DEPOSITED IN...

MODEL NATIONAL BANK
Cannonsburg, KY

Account No. .....3000-201.....

By ..Company Name.....

.....(Current)....., 19..

	No.	Dollars	Cents
CURRENCY		585.	00
SILVER		25.	25
CHECKS		1,080.	90
		233.	59
		12.	95
TOTAL		1,937.	69

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Tape I--Letter I

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Miss Rita J. Best
Kerr & Company
1138 Allen Street
Lexington, KY 40501

Dear Miss Best:

Perhaps you have already heard that I resigned as Public Relations Director of the National Secretaries Association. It was not an easy decision to make, but I felt that I could not refuse the offer of Mini-Sheens, Inc., to manage their company.

My sincere thanks to all of you for your many letters and fine cooperation during my years as Public Relations Director.

I wish that I could be with you for your annual convention in Los Angeles, but that will not be possible.

My best wishes for a successful convention.

Sincerely yours,

MINI-SHEENS, INC.

_____

Manager

tdf

Tape I--Letter II

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Mr. Roger W. Smith
General Sales Manager
The Davis Company
1027 Broad Street
Chicago, IL 60690

Dear Mr. Smith:

Congratulations on your election as president of the National Salesmens Association. The members could not have chosen a finer person to run the association.

The success of your term will depend on the type of persons you chose as chairmen of your committees. I was fortunate during my term of office to have had committee chairmen who were dedicated to our organization. I am attaching a list of these persons with the thought that you might want to ask some of them to serve again.

Please do not hesitate to call upon me if at anytime I can help you in the performance of your duties as president.

Very truly yours,

MINI-SHEENS, INC.

_____

Manager

tdf

Tape I--Letter III

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

Remember the time many years ago when the old grocery store had a sign on the wall that thanked you for your business and invited you to call again?

You won't find that sign in modern supermarkets or any other store for that matter. The services and products of these stores may be superior to those you obtained from the old grocery store but that personal expression of gratitude for a customer's business seems to have gone out of style.

Even though you won't find any signs on our walls, we want you to know that we sincerely appreciate your business. It is a pleasure to list you among our friends.

Sincerely yours,

MINI-SHEENS, INC.

_____

Manager

tdf

Tape I--Letter IV

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

No doubt your company has a service award plan whereby an employee who has served a certain length of time is given a gift expressing the appreciation of your company. This program naturally represents a big investment on the part of your company and you want to be sure that your company is deriving full benefit from it.

We have the perfect service award to give. It is an award that will be cherished and appreciated by the employee.

If you want to get more out of your service award plan, write us for full details.

Yours very truly,

MINI-SHEENS, INC.

_____

Manager

tdf

Tape I--Letter V

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

It is my understanding that your sales manager has resigned.

If you have not yet chosen a successor for his position, may I suggest my assistant Douglas Cole. He has been with me for three years. During that time he has helped me with sales promotion and advertising. While he likes the work, and realizes his prospects for advancement in our department are bright, he has to move because of personal reasons.

His data sheet is attached.

I can recommend him to you without reservation.

Yours very truly,

MINI-SHEENS, INC.

_____
Manager

tdf

Enclosure

Tape I--Letter VI

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

I am sorry to have to report that the parking lot on the east side of our building has been sold. A new office building will go up on that lot. Construction will begin on March 16.

I understand that we may continue to use the lot until actual construction begins. After that date, however, it will be necessary for our customers to find other parking lots and garages that are located within five or six blocks of our office.

May we serve you soon.

Yours very truly,

MINI-SHEENS, INC.

_____
Manager

tdf

Tape I--Letter VII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

Actual studies show that coffee breaks are beneficial. However, they do take each employee away from his job the equivalent of fifteen full working days a year. Getting to and from the cafeteria and waiting in line takes lots of time.

The solution is the installation of a MINI-SHEENS coffee machine which serves hot coffee right on the job. This machine saves your company thousands of dollars annually.

The coffee break problem has already been solved by the MINI-SHEENS coffee machine for employers in hundreds of businesses. Let this machine solve your problem as well. Get all the facts for yourself by writing today.

Yours very truly,

MINI-SHEENS, INC.

_____
Manager

Tape I--Letter VIII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

I am happy to announce the addition of Ms. Mona McCloud as an assistant manager of our company.

Ms. McCloud holds a degree from Ashland Junior College and has done additional work at the University of Kentucky. During her college career she was active in the Student Council and a member of the Commerce Club.

She has had selling experience with several large organizations. She is single and lives in Ashland.

I am sure that everyone joins me in welcoming Ms. McCloud and in wishing her every success with our organization.

Yours very truly,

MINI-SHEENS, INC.

_____
Manager

tdf

Tape 2--Letter I

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

In the course of my work, my attention is directed to many accounts but seldom to those in good standing. I decided, therefore, to devote some of my time to those customers who always pay their bills on time.

May I offer you my congratulations on your consistant promptness in paying your account. You make my work easier and more enjoyable.

If at any time any special problems arise in connection with your buying from our company, please do not hesitate to call on me. I shall be most happy to see that everything possible is done to make your shopping at our company pleasant and convenient.

Very truly yours,

MINI-SHEENS, INC.

_____

Manager

Tape 2--Letter II

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Dr. John Brown
University of Kentucky
Lexington, KY 40501

Dear Dr. Brown:

Your acceptance of our invitation to take part in our meeting arrived this morning. It made my day complete.

I wish it were possible for us to move your appearance to another date. We cannot do this, however, because the main assembly hall will not be available. I assure you, though, that we will have you on a flight back to Lexington early Saturday morning.

A reservation has been made for you at the Henry Clay Hotel for this night.

A list of suggested topics for your talk will be sent to you. I will send you the final printed program for the meeting as soon as I receive copies from the printer.

Sincerely yours,

MINI-SHEENS, INC.

_____

Manager

rl

Tape 2--Letter III

MINI-SHEENS, INC.

INTEROFFICE CORRESPONDENCE

TO: The Staff **DATE:** Current date

FROM: _____, Manager **SUBJECT:** Correspondence

One of the things that we have always taken pride in is our efficient service. Answering each item of correspondence promptly, forms an important part of that service.

During the past week, several letters reached my desk still unanswered. Needless to say, such delays in acknowledging letters creates unfavorable impressions in the minds of our customers.

I would like you to establish the practice of acknowledging promptly any letters you receive that cannot be answered immediately. This will at least serve to inform the customers that his letter has been received and will be answered more fully at a later date.

I know that I can count on all of you to cooperate in this matter.

rl

Tape 2--Letter IV

Date

Mr. L. R. McGuire
60 North Street
Winchester, KY 40391

Dear Mr. McGuire:

It was a pleasure to drive you to see our cabins on Grayson Lake and to take you through several of them.

You will be interested to know that we have already sold three of the cabins that I showed you. That means that we have only three left for sale. Because of the fine buys that these cabins represent and the number of inquiries we are receiving about them, we do not think that the three remaining cabins will be on the market very long.

If you are interested in purchasing one of them, we urge you to take action soon. You will not find a more desirable spot for weekends and vacations.

Very sincerely yours,

_____

*Since this is personal communication, it does not go on letterhead paper.

Tape 2--Letter V

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P. O. Box 2000
Cannonsburg, KY 41101

Attention: _____, Manager

Ladies or Gentlemen:

Since you opened your new office, you have no doubt been visited by many salesmen trying to sell you everything from floor covering to office machines.

We shall not press our tension on you. We realize that you know your requirements far better than we do. Should you need our services, however, we want you to know that we are ready to provide them.

We have been serving the furniture needs of our village for many years and shall welcome the opportunity to brace your office with our quality furnishings.

Sincerely yours,

_____
Manager

rl

Tape 2--Letter VI

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P. O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

My secretary is seeking a new position for personal reasons.

She is an attractive woman with 15 years of office experience. Her wealth of experience and her fine mind and training provide her with the ability necessary to serve a busy executive. She has experience in accounting, advertising, and pruchasing.

I can recommend her for the highest type of office work. If you can use her services, let me know. I shall be glad to arrange an interview at your convenience.

Yours very truly,

_____
Manager

rl

Tape 2--Letter 7

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P. O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

Next week Mr. Dixon will have been with our organization for five years. His first position was in the advertising department. From that humble position he rose to his present job as sales manager. He had much to do with the rapid increase in our business in the last five years.

We are planning a dinner in his honor on _____, and we should like to have you join us. The dinner will be held at the Henry Clay Hotel at 7:00 in a private dining room on the second floor.

If you can be with us on this date, please return the enclosed card.

Sincerely yours,

_____
Manager

rl

Enclosure

Tape 2--Letter VIII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

We are happy to announce that we have just moved into our new location in Ashland. In this new location we shall be able to give you even better service than we have in the past.

There is a large parking lot in the back of the building for the convenience of our customers. You may park your car there as long as you wish without charge.

We hope that you will come to see our new quarters soon. I will be delighted to greet you in person.

Yours very truly,

MINI-SHEENS, INC.

_____
Manager

Tape 3--Letter I

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 1 Box 374
Ashland, KY 41101
928-6473

Date

Mr. J.C. Barker
86 Crawford Avenue
Lexington, KY 40501

Dear Mr. Barker:

I should like to express my thanks and appreciation for the opportunity to attend your conference last Saturday at the Hyatt Regency.

All the speakers were interesting and informative. I was particularly impressed, however, with the presentation of Mr. Green. He gave me many ideas that I shall be able to use in my own business.

I hope, Mr. Barker, that I will be invited to attend your meetings regularly.

Sincerely yours,

_____
Manager

Tape 3--Letter II

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 1 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION:

Ladies or Gentlemen:

In December of each year I take a few days to review our list of customers and write each a note of appreciation for the business he has given us. It is a task that I thoroughly enjoy. You have given us many orders for our products, and we are grateful for your business.

The most effective way to show appreciation for orders is to continue to provide products of the highest quality and courteous service. This we intend to do.

If at any time you can suggest ways in which we can improve our products or services, please do not hesitate to write to me personally.

Very truly yours,

_____
Manager

Tape 3--Letter III

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 1 Box 374
Ashland, KY 41101
928-6473

Date

Mr. Tracy Brown
The American Processing Corp.
155 Madison Avenue
Louisville, KY 40201

Dear Mr. Brown:

This is just a note to thank you for your presentation of your plan to computerize our accounts receivable. You did a fine job, and I know that everyone was impressed.

Your plan will be discussed at the next meeting of our executive committee. I shall let you know what action our organization will take on your plan as soon as a definite decision has been reached.

By the way, you left the charts you used in your presentation in my office. Shall I mail them to you, or would you prefer to call for them the next time you are in this area?

Yours very truly,

_____, Manager

Tape 3--Letter IV

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 1 Box 374
Ashland, KY 41101
928-6473

Date

Mr. Barlow Dawson
510 Kenwood Drive
Russell, KY 41169

Dear Mr. Dawson:

May I take this opportunity to welcome you as a stockholder of our company.

Occasionally we shall report to you and in each of our annual reports we shall tell you about the operation of the company.

We are mailing you today under separate cover a copy of our annual report for fiscal year that ended.

Each year we have a meeting on the Third Tuesday in February.

We should be very glad to have you at this meeting. If you cannot attend, please send us your proxy.

Sincerely yours,

_____
Manager

Tape 3--Letter V

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

This is your invitation to attend the meeting at Mini-Sheens, Inc., in Room 417 this Saturday. The meeting will start promptly at 10 a.m. At this meeting you will learn about the various departments of the company and their contributions to our business as a whole. You will also meet a number of the executives of the company.

If you have any questions about our organization and its policies, you will have an opportunity to ask them at this meeting. After this meeting you will have a better picture of our organization and the products it sells.

Very truly yours,

_____
Manager

Tape 3--Letter VI

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

You are cordially invited to visit our store and to inspect our fine line of office machines. Whatever your company needs you will find wonderful values at our store. We have a large selection of office machines as well as thousands of other items that are designed to make your business more efficient.

Our service goes far beyond the mere wrapping and shipping of an article that you select. We will assist you in making the best choice and help you keep within your budget.

Please feel free to come in and simply look around. We shall be glad to see you whether you make a purchase or not.

The enclosed courtesy card will assure you of a fine savings on any item you may choose. Be sure to present it to our sales representative; he will be happy to take care of your needs.

Very truly yours,

_____
Manager

Tape 3--Letter VII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____, Manager

Ladies or Gentlemen:

Our accounting department tells me that all your payments were made promptly and that at no time was it necessary to send you so much as a reminder.

Needless to say, it has been a real pleasure to serve you. We wish that all our customers took such good care of their obligations.

Your credit of course, is now well established with us. If at any time in the future you wish to avail yourself of our credit terms, we shall be more than happy to have you do so.

Very truly yours,

_____
Manager

Tape 3--Letter VIII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Mr. Norman Bush
102 Main Street
Grayson, KY 41101

Dear Stockholder:

We have not yet received your proxy for our annual meeting which will be held on the second Thursday of this month at 9 a.m.

We know that you will want your stock represented and that you will, therefore, sign and send in your proxy as soon as possible. If you have not mailed your proxy, we enclosed for your convenience another copy and a return envelope. If you have already mailed your proxy, please disregard this letter.

Sending in your proxy does not mean that you cannot attend the meeting; you will be most welcome if you can arrange to come.

Sincerely yours,

_____
Manager

Enclosure

Tape 4--Letter I

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Mr. Joe Harte
King Furniture Company, Inc.
18 Lexington Avenue
Charleston, WV 25300

Dear Mr. Harte:

We have just been notified by the secretary of the National Office Equipment Manufactures Association that our application for membership has been accepted.

Please accept my thanks for naming us for membership and for personally appearing before the membership committee on our behalf.

We look forward to deriving many benefits from our membership in this organization and to taking part in these meetings.

Very truly yours,

_____
Manager

Tape 4--Letter II

MINI-SHEENS, INC.

INTEROFFICE CORRESPONDENCE

TO: Staff **DATE:**

FROM: _____ **SUBJECT:** Correspondence
Manager

The problem of poor communication with our customers is one that periodically arises in our division. It is a problem that we must continually strive to overcome.

We are all busy, and the flow of correspondence that crosses our desk and the desks of those reporting to us increases steadily. Nevertheless, our failure to respond quicky and courteously to inquiries from customers creates a bad impression. I urge each of you to take whatever steps that are necessary to insure that employees in our department respond promptly and courteously to all inquiries.

Tape 4--Letter III

MINI-SHEENS, INC.

INTEROFFICE CORRESPONDENCE

TO: All Departements **DATE:**

FROM: _____ **SUBJECT:** Telephone Usuage
Manager

As you know we have always been very liberal in permitting members of the staff to use the telephone for their personal calls. We have never made any charge for personal calls.

We are happy to say, that most members of the staff have appreciated this privilege and have used the telephone for personal purposes only when necessary. During the past few months, however, a few people in the office have been using the telephone so frequently that it has been difficult to get important business calls through. As a result we have received many complaints from customers.

We do not wish to change our policy about personal telephone calls. However, if the personal calls continue to interfere with business calls, we shall have no further recourse but to change our policy on personal calls.

I know that you will cooperate with us in this matter and use the telephone for personal purposes only when necessary.

Tape 4--Letter IV

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____

Ladies or Gentlemen:

There are no doubt many jobs in your organization that require the employee to sit for six or seven hours a day. Are those employees sitting on office chairs that provide them with the maximum of comfort and enable them to work with the greatest efficiency?

The answer depends on the design of the chairs in which they are sitting. What may be a good chair for one worker from the standpoint of posture may be the wrong chair for another.

Our office chairs are adjustable. In a matter of seconds our chair can be adjusted to the position that is most comfortable for the person who will sit in it.

If you would like more information about our office chairs, our representatives will be glad to tell you about them. A telephone call to 928-5473 will bring them to your office at your convenience.

Yours very truly,

_____
Manager

Tape 4--Letter V

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____

Ladies or Gentlemen:

It is a pleasure to tell you that as one of our customers your name is on our courtesy list for our next month's office furniture sale.

This sale will open to you for first choice on the first, second, and third of the month. The general public will not be notified of the sale until one week later.

So that you can shop conveniently, the store will be open until 9 p.m. A complete staff of salesmen will be waiting to help you make your selections.

No payment at all is required for 30 days. You can select your office furniture, have it delivered, and then make your payment in one month.

Enjoy these special credit opportunities during the courtesy days. You may never again be able to obtain such fine values at such low prices. May we hope to have the pleasure of seeing you during our sale.

Cordially yours,

_____
Manager

Tape 4--Letter VI

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Miss Belinda Combs
1215 Tenth Street
Greenup, KY 41144

Dear Miss Combs:

Thank you for being so prompt for your Employment interview yesterday. It was good of you to think of our organization as a place where you would like to work.

Although we were not able to offer you any encouragement that is not a reflection on your ability. Unfortunately we have no position open in which we can utilize your special talents. We are quite sure, however, that you will have no difficulty finding a position where you can demonstrate your worth.

The best of luck to you.

Sincerely yours,

_____
Manager

Tape 4--Letter VII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____

Ladies or Gentlemen:

For several years our letter paper has been widely used for governmental and business records that must withstand time and hard handling and for important business correspondence.

Although the fine qualities of our paper have been proven without question, they add very little to your cost. Paper is but a minor item. At little or no added cost you can be sure that your records will last and that your letters will create a fine impression.

All you need to do is to specify which type from our catalog is best suited for your needs.

Very truly yours,

_____
Manager

Tape 4--Letter VIII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____

Ladies or Gentlemen:

The more you know about accounting the more you will appreciate the simple keyboard on our accounting machine. It is a simple keyboard that saves time and motion; yet it does a complete accounting job.

No special training is necessary to operate our machine. Any good typist can learn to use it and turn out quality production within the first half hour.

Our accounting machine can handle all kinds of accounting.

We feel, however, that seeing is believing. Therefore, we would like to invite you to visit our showroom so that we may demonstrate to you the model that would best fit your office situation.

Yours truly,

_____
Manager

Tape 5--Letter I

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Mr. Tom Craft
800 East 40 Street
Huntington, WV 15700

Dear Paul:

I just learned that you have been appointed a consultant for the Data Control Company. This pleases me very much.

Your appointment is a tribute to the leadership you have provided in the field of data processing. You have my sincere congratulations.

No doubt your work keeps you busier than ever. However, I hope that you and Jane will find an opportunity for a restful vacation this summer. Should you include Ashland in your vacation travels, please let me know so that we can have dinner together.

Very sincerely yours,

_____
Manager

Tape 5--Letter II

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____

Ladies or Gentlemen:

Our price list was mailed to you today, and you should receive it in the next day or so.

We are confident that you will like ordering your supplies by mail. Because of the worthwhile savings and promptness with which all orders are handled, shipping from our catalog is now the established buying habit of thousands of our customers. It is so easy!

May we also call your attention to the shipping schedule. Notice how shipping rates become lower, as the size of the order is increased.

We look forward to serving you soon and you may be sure that your orders will be handled with the same thoughtfulness that has acquired for us so many friends in the past.

Very truly yours,

_____
Manager

Tape 5--Letter III

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 2 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____

Ladies or Gentlemen:

Enclosed are two valuable tickets. They entitle you to take part in the biggest private sale in our history.

This is definitely a private sale, and only ticket holders will be admitted. The sale will not be advertised either in the newspapers or on the air. Instead, we are passing on this saving in advertising cost to our customers. Tickets have been sent only to persons who have purchased from us before.

Our store will remain open from 6 to 10 p.m. on Monday, Tuesday, and Wednesday evening for this private sale. Tickets will be honored during these hours only and will be taken at the front entrance by one of our representatives.

Plan to be with us for this sale.

Very truly yours,

_____
Manager

Enclosure

Tape 5--Letter IV

MINI-SHEENS, INC.

INTEROFFICE CORRESPONDENCE

TO: The Staff **DATE:**

FROM: Manager **SUBJECT:** Advance In Salary

If you wish an advance in salary before you leave on your vacation this summer, this is what you should do:

1. Fill out the form showing your department, the date on which you plan to leave, and the number of vacation days for which you wish to be paid.
2. Have your department head or supervisor approve this form.
3. Send or deliver the form to the payroll department 2 weeks before the date that you plan to leave on your vacation. For example if you plan leaving on August 28 for your vacation, the payroll department should have your request for vacation pay no later than August 14.

The payroll department will have your check ready for you on the day on which you plan to leave on your vacation.

Tape 5--Letter V

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 7 Box 374
Ashland, KY 41101
928-6473

Date

Miss Jill Brown
310 Second Street
Louisa, KY 41230

Dear Miss Brown:

I think you would have been pleased to hear the many nice comments about you as we went about the task of making a final choice for the position of correspondent with our organization. The people who had to make the final decision were very much impressed with your qualifications.

It was not easy to choose one out of so many excellent applications. As it turned out we found it desirable to choose an older person who had considerable experience in our line of business.

Though we cannot offer you a position at this time, we should like to have your permission to keep your application in our files, so that we may get in touch with you should another opening become available.

Thank you for your interest in joining our company.

Cordially yours,

_____
Manager

Tape 5--Letter VI

MINI-SHEENS, INC.

INTEROFFICE CORRESPONDENCE

TO: Payroll Department **DATE:**

FROM: Manager **SUBJECT:** Payroll

In distributing checks to the staff, I suggest that these steps be followed:

1. If it is at all possible the check should be delivered into the hands of the employee.
2. If the employee is not at his desk at the time that the checks are being distributed a note should be left telling him that his check is ready and where he can pick it up.
3. If the employee does not call for his check in two days notify him again.

Under no circumstances should the check be left on the employees desk. As I am sure you will recall, we have too many sad experiences with that procedure.

If you have any questions about our policy, come in to see me.

Tape 5--Letter VII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 7 Box 374
Ashland, KY 41101
928-6473

Date

Simulated Enterprises
P.O. Box 2000
Cannonsburg, KY 41101

ATTENTION: _____

Ladies or Gentlemen:

Some businessmen feel that their business is not large enough to need a postage meter. Our studies have shown that a postage meter can be usefull in any business or office reguardless of its size.

Our postage meter holds any amount of postage and protects it from loss and theft at all times. Furthermore, it keeps a complete record of the postage used and the amount that is still available.

As your office is a small office, I think that you would be especially interested in our desk model, which is a little larger than a telephone.

We shall be glad to send you this model for a trial period. If after that time you are not happy with it, return the meter at our expense.

Very truly yours,

_____
Manager

Tape 5--Letter VIII

MINI-SHEENS, INC.

"Home of Office Supplies & Equipment"

Rt. 7 Box 374
Ashland, KY 41101
928-6473

Date

Mr. Wayne Adkins
1520 Capital Hill
Frankfort, KY 40601

Dear Mr. Adkins:

I was asked this morning to approve the placing of your account with our attorneys, but before authorizing such serious action I am writing you this letter.

There is one very important reason why neither you nor I should want this step taken. If we sue you we shall get our money, but law suits destroy the friendly relationships that we take pride in maintaining with our dealers.

You will surely agree that we have tried to be fair and we have been patient with you. However, the time has come when your bills must be paid and unless you take steps to protect your credit I have no choice but to authorize legal action.

Yours very truly,

_____
Manager

Cycle #1 - 1

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner, Manager
Mini-Sheens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

The folks at the Model National Bank welcome you to Cannonsburg.

We know that you will want a banking connection in this town. May we suggest that you come to the Model National Bank for all your financial needs. We can complete all your arrangements for transfer of funds from your former bank and provide you with all the banking services you will require.

We extend our cordial invitation to you and your family to come in and visit us. We shall be most happy to tell you about our services.

We are here to serve you in any way we can. Drop in and see us soon.

Very cordially yours,

Manager

Cycle #1 - 2

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Miss Mary Green
307 Madison Ave.
Ironton, OH 45638

Dear Miss Green:

I am sorry that Miss Alisa Cox will not be able to keep her appointment with you on next Thursday. She was injured a few days ago in an automobile accident and will be in the hospital for a week or ten days. She will then remain at home for another two or three weeks.

I should be happy to have you come in and discuss your problem with me if you think I might be of assistance. The enclosed, stamped envelope is for your convenience in writing me.

Yours very truly,

Manager

Enclosure

Cycle #1 - 3

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Betty Salisbury, Counselor
Boyd County High School
Rt. 2 Box 374
Ashland, KY 41101

Gentlemen:

We are happy to participate in the survey you are conducting regarding employment policies. Our employment personnel have kept records over the years relating to reasons for rejecting applicants, reasons for hiring one applicant over another, areas for improvement, and causes for terminating employees.

Listed below are the ten leading reasons we have found for rejecting applicants after their initial interview:

1. Little interest or poor reasons for wanting a job
2. Applicant has a past history for "job hopping"
3. Inability of applicant to communicate during a job interview
4. Health record
5. Immaturity (other than chronological age)
6. Personal appearance
7. Manners and mannerisms
8. Personality
9. Lack of job-related skills
10. Poorly filled out application form

If you can use data in the other areas given above, we shall be glad to supply it upon request.

Sincerely yours,

Manager

Cycle #1 - 4

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mr. Clyde Stewart
Rt. 5 Box 199
Ashland, KY 41101

Dear Mr. Stewart:

A few days ago we opened a display room on Main Street so that you and our other friends can examine our products at leisure. The office will be open every day, except Sunday, from nine to five.

One of our representatives will always be on hand to answer any questions you may have.

I hope that we shall have the pleasure of seeing you frequently.

Yours truly,

Manager

Cycle #1 - 5

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Jean Woods
1848 Calvin Street
Cannonsburg, KY 41101

Dear Mrs. Woods:

Thank you so much for the time you gave me yesterday to discuss the book I am writing. I realize that you are a busy person. I know it was a sacrifice on your part to give me an entire afternoon of your time.

I shall, of course, follow your suggestions to keep the book within 300 pages. I shall also take advantage of your offer to draw on the services of your staff from time to time.

As a result of our conference, I am confident that we shall have the best book for the market at which we are aiming.

Very truly yours,

_____
Manager

Cycle #1 - 6

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Director
Junior Achievement Inc.
207 17th Street
Ashland, KY 41101

Dear Sir:

Thank you for inviting us to sponsor a Junior Achievement Company. I have talked to members of my staff and they are enthusiastic about participating in the program.

JA provides a valuable liaison between school and business. The more than 500 area students who participated in JA last year is a testimonial to your efforts. In fact, several of our employees are former JA members, and they have volunteered to be counselors.

As a distributor of office supplies, furniture and equipment, we would like to provide training in that area. It has been suggested that we call our company "Simco" and perhaps make name plates for our sales project. We look forward to the opportunity of giving the area high school students an opportunity to learn more about the free enterprise system.

Sincerely yours,

_____
Manager

P.S. I look forward to meeting you at the organizational breakfast meeting on Saturday.

Cycle #1 - 7

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mr. Dan Coleman, Manager
Armco Steel Corporation
Ashland, KY 41101

Dear Mr. Coleman:

For several years now I have been reading with interest the Armco Newsletter and consider it to be an excellent communication from management to employees. The timely information about production, sales, and earnings gives the employees an insight into management problems and company policies. The recognition of employees' achievements both inside and outside the plant serves as an incentive to even greater accomplishments.

I especially like the weekly emphasis on safety for the whole family at work, in the home, and on the highway. Your concern for community projects is also to be commended. Your community projects on Founders' Day are well known throughout the area.

Would you mind if I use some of your ideas in my Model Office Class at _____? Model Office is a class structured as closely as possible to duplicate an office setting and an office atmosphere. I believe the use of your newsletter comments would acquaint our students with the partnership that should exist between management and labor.

Sincerely yours,

_____
Manager

Cycle #1 - 8

INTEROFFICE CORRESPONDENCE — **SIMULATED ENTERPRISES**

TO: All Employees **DATE:**

FROM: Manager **SUBJECT:** Safety

Today we hear a great deal about a safe, clean environment. This almost always brings to our mind a picture of our great outdoors or perhaps the pollution created by industry. However, the environment of our home, school, office, or other workplace is also important.

Let's start with your work station. A clean, uncluttered environment is necessary for efficiency as well as for safety. Ask yourself the following questions:

1. Is my desk free of everything except what I'm working on?
2. Are all electrical cords arranged so that someone will not trip over them?
3. Are my purse, coat, and other personal belongings in a designated place?
4. Is the typewriter or other machine cover folded and put away?
5. Has completed material been filed so it is easily accessible to anyone who may need it; not "lost" on my desk?
6. Do I observe safety precautions throughout the work area?

If you can answer "yes" to all or most of these questions, you will contribute toward a safe, pleasant, efficient place to work.

Cycle 92 - 1

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner, Manager
Mini-Skeens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

Do you occasionally find that the lack of clerical help results in a hold up of the work in your offices?

In all types of offices our temporary-help service is helping to keep work moving smoothly when permanent employees are away. Our temporary employees are available for a half day, a week, or longer. We will send you one girl or a a dozen to help you during business peak, sick leave, or vacation. Our girls work right in your office but are on our payroll. You are billed only for the hours they work.

Call us the next time you need extra help to tide you over difficult periods.

Very truly yours,

Manager

Cycle 92 - 2

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mr. Carl Jones
IBM Corporation
Lexington, KY 40507

Dear Mr. Jones:

My secretary is seeking a new position for personal reasons. She is an attractive young woman with a full year of office experience. Her wealth of experience and her fine mind and training provide her with the ability necessary to serve a busy executive.

She has experience in accounting, advertising, and purchasing. She is asking $250.00 a week.

I can recommend her for the highest type of office work. If you can use her services, let me know. I shall be glad to arrange an interview at your convenience.

Yours very truly,

Manager

Cycle 92 - 3

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Betty Salisbury
Guidance Counselor
Boyd County High School
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Salisbury:

Thank you for your letter in which you recommended Tammy Felty for the position of purchasing agent in our organization. You will be interested to know that several other people to whom we had written have confirmed your high opinion of her. We have not yet reached a final decision but I can say that we are considering her very favorably.

We appreciated your thoughtfulness in taking the time to write us. If we can return your kindness at any time, please be sure to call on us.

Sincerely yours,

Manager

Cycle 92 - 4

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Opal Towler
Guidance Counselor
Boyd County High School
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Towler:

Thank you sincerely for the wonderful letter of recommendation that you wrote Mrs. Kazee.

I am happy to write you that I was selected for the position, and I am sure your recommendation helped a great deal in bringing that about. I have been on the job a week now and find working for Mrs. Kazee a real challenge. The experience I acquired while working with you has been of great value to me.

You will be interested to know my mother made a complete recovery from her illness, but she will continue to live in Florida on the advice of her physician.

Sincerely yours,

Manager

Cycle #2 - 5

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mr. John Irving, Manager
Wheatland, Inc.
Russell, KY 41169

Dear Mr. Irving:

No doubt your company has a service award plan where by an employee who has served a certain length of time is given a gift expressing the appreciation of your company. This program naturally represents a big investment on the part of your company, and you want to be sure your company is deriving full benefit from it.

A Watson watch is the perfect service award to give. It is an award that will be cherished and appreciated by the employee.

If you want to get more out of your service award plan, write us for full details.

Yours very truly,

Manager

Cycle #2 - 6

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Robert White
1205 Bates Drive
Kenova, WV 25530

Dear Mrs. White:

Mary's accident last week was a blow to all of us. I am glad to hear that her leg is coming along nicely. I need not tell you that we all are wishing her a speedy recovery.

Mary is a prize worker. We value her here and like her immensely.

The people in our personnel department are planning to take care of most of the financial and insurance details for you. Please let me know if there is anything that we can do to help you further.

Sincerely,

Manager

Cycle #2 - 7

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Betty Salisbury, Counselor
Boyd County High School
Rt. 2 Box 374
Ashland, KY 41101

Dear Mr. Watson:

Thank you for your continued interest in our employment policies. I'm glad you can use the information we sent you last month about our reasons for rejecting job applicants.

To answer your question as to why we choose one applicant over the other, I am listing several reasons that help us make the final selection. Once the choice of applicants has been narrowed to a final few, we further screen them in this order:

1. Previous work experience
2. Interest shown in job for which being interviewed
3. Recommendations from previous employers
4. Training background
5. Ambitions
6. Health record
7. Personal appearance
8. Personality
9. Maturity (other than chronological age)
10. Manners and mannerisms

We have found these points very helpful in helping us to determine the right employee for the right job.

Sincerely yours,

Manager

Cycle #2 - 8

INTEROFFICE CORRESPONDENCE — **SIMULATED ENTERPRISES**

TO: All employees **DATE:**

FROM: Manager **SUBJECT:** Winter Driving

As winter weather approaches, you must consider the possibility of breaking down on the highway or becoming stranded by snow or water. The following paragraph is an excerpt from the ARMCO NEWSLETTER and is good advice for the winter traveler:

"Last winter an Armco salesman who was prepared for an emergency survived 13 hours in a severe winter blizzard in which five people died within 15 miles of his position. If you travel at all during the winter storm season, you should equip your car for an emergency.

"A basic winter emergency kit should consist of a steel shovel, matches, candles, a metal coffee can, two plastic garbage bags, sand, flares, and a flashlight. The shovel and sand will help if your car gets stuck. The candles will melt snow in the coffee can for drinking. (Don't eat snow, it chills your system.) The candles and the can will double as a foot and hand warmer. Plastic bags are great insulators and will help keep you warm in or out of your car."

If you do get snowbound, stay with your car, but don't run your heater more than 10 minutes an hour. Keep a window cracked for air while the engine is running and make sure your tailpipe is not covered with snow. If it is, deadly exhaust fumes can back up into your car.

It would also be advisable to have waterproof boots, a football blanket, and some candy and nuts stored in the car for such emergencies. If an emergency comes, plan to be a survivor.

Cycle #3 - 1

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner
Mini-Sheens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

Thank you for giving us the opportunity of serving you.

The electric letter opener that you returned for repair has been thoroughly checked by our service department. We have found that excessive heat, caused by insufficient oil, has damaged the motor. To restore your opener to normal operating conditions, we must regrind the cylinder walls and install new bearings.

For proper maintenance in the future, may we call your attention to the instructions printed on the side panel:

> This machine should be oiled and cleaned after 10 hours of use. Failure to observe this precaution voids the service warranty.

Although the one-year warranty on your opener expired just one month ago, we shall be glad to put it in first class condition. You will be charged only for the necessary parts. We are confident you will agree that this is a fair adjustment under the circumstances.

May we have your permission to proceed with this repair work?

Very truly yours,

Manager

Cycle #3 - 2

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Dr. James Harper
Supervisor of Personnel
Boyd County Public Schools
Catlettsburg, KY 41129

Dear Dr. Harper:

This is just a note to tell you how much I enjoyed your course in Human Relations. I found the sessions interesting and practical.

I am told at the last session, the only one that I had to miss, you distributed a number of folders dealing with human relations. I wonder whether you still have copies that you can spare. I should appreciate receiving them.

When I get a few free moments, I plan to write our president telling him how worthwhile your course has been. I think you have so much to offer in your course that everyone in the organization should be given an opportunity to profit by it.

Yours very truly,

Manager

Cycle #3 - 3

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Betty Salisbury
Guidance Counselor
Boyd County High School
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Salisbury:

Your inquiry about the skill and attitude improvements we feel are most necessary for applicants to prepare them for entry into full-time work is very timely. In today's competitive job market, applicants should be made aware of the demands of the business office.

The areas in which improvement is most needed are, in rank order:

1. A concern for productivity
2. A pride of craftsmanship and quality of work
3. Responsibility and the ability to follow through on assigned tasks
4. Dependability
5. Work habits
6. Attitudes toward company and employer
7. The ability to write and speak effectively
8. The ability to follow instructions
9. The ability to read and apply printed matter on the job
10. Ambition/motivation/desire to get ahead

We hope these suggestions will be of help to your students. Improved skills and attitudes of workers mean improved production and improved profits.

Very truly yours,

Manager

Cycle #3 - 4

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner
Mini-Sheens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

Within a few days, we shall ship you the most attractive copy machine you have seen in many years. This handsomely styled copier is a must for any office.

We are proud of this new machine. We know you will be pleased to demonstrate it to your quality-conscious customers.

I am enclosing some factory manuals together with some publicity items, which I am sure will prove of genuine interest to you.

Very truly yours,

Manager

Cycle #3 - 5

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Director
WCKY
Catlettsburg, KY 41129

Dear Sir:

We are considering launching an advertising campaign on one or more local radio stations. Hopefully, this would acquaint the people in our area with the many goods and services that our company offers.

At this point we are not sure just what type of advertising we need. We have given thought to a 3-minute announcement twice a day advertising special sales and describing specific items. However, the head of our sales department has suggested that several spot announcements throughout the day would be better.

Could you send a member of your advertising personnel to see us and explain the advantages and costs of each type of advertising? You may call the head of our Sales Department at 928-8747 - extension 8.

Very truly yours,

Manager

Cycle #3 - 6

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

SSS Travel Agency
2540 Winchester Ave.
Ashland, KY 41101

Gentlemen:

I am considering taking a cruise during the summer months and would like to have information on what is available through SSS.

Last year I enjoyed the trip to the Caribbean immensely. This year I am considering going to the Mediterranean. Do you have a cruise that would originate in Florida or New York, or would it be necessary for me to fly to the Mediterranean area?

Please send me information on the cruises you have available and a price quotation for both single and double accomodations.

Very truly yours,

Manager

Cycle #3 - 7

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Chairman
Business Education Department
Ashland Community College
Ashland, KY 41101

Dear Sir:

Several of our employees have expressed an interest in continuing their education by taking college classes. We feel this would be as beneficial to our company as it will be to them.

They feel that the best time for them to take a class would be soon after the work day is over rather than driving to the college at night. Would you consider bringing a class to them? We would provide a room and the audio-visual equipment. However, we do want to make sure the classes would carry college credit.

If you think there is a possibility that you could offer such a program, please let us know what courses could be made available and when it could begin.

Very truly yours,

Manager

Cycle #3 - 8

INTEROFFICE CORRESPONDENCE

SIMULATED ENTERPRISES

TO: Staff **DATE:**

FROM: Manager **SUBJECT:** Safety at home

Have you ever heard that it isn't the fall that hurts, but the sudden stop? In just one second your body reaches the floor with the same speed and force as the impact absorbed by a trained paratrooper. The quick stop can kill, break bones, or painfully bruise anyone who falls.

Statistics tell us there are devastating hazards lurking in your home. Check these key reminders and try to fall-proof your home.

1. Remove tripping, slipping, or sliding hazards. Check carpeting, stairs, and rails.
2. Clean up spills immediately.
3. Light stairs and walkway.
4. Use special care with ladders.
5. Wear proper footwear for ice and snow.
6. Keep walks and porches cleared.

Keep alert and watch your step. It's no fun to be a "fall-guy."

Cycle #4 - 1

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner
Mini-Sheens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

Your inquiry regarding the recording of telephone conversations has been referred to me.

There is only one legal way in which a subscriber to telephone service can make a recording of a telephone conversation. He must use a special device that sounds a "beep" tone every 15 seconds. This tone is for the protection of the other party. It warns them that the conversation is being recorded. He thus has a chance to stop talking if he does not want his remarks recorded.

If you are interested in having one of these devices attached to your telephone, please fill out and return the enclosed blank.

Yours very truly,

Manager

Cycle #4 - 2

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mr. Arthur Franklin
Collection Agency, Inc.
1418 Winchester Avenue
Ashland, KY 41101

Dear Mr. Franklin:

I frankly do not feel that I owe your client $125; but, unfortunately, I am not in a position to argue the point. I lost my file on the transactions covered by this bill in a fire in my office about a month ago. Therefore, I cannot prove that the amount of your client's bill is incorrect.

To dispose of the matter and to avoid further annoying correspondence, I am enclosing my check for $125.

I regret that your client thought it best to turn our account over to you, rather than to reach a friendly solution by talking directly to us. As a result of this unpleasantness, we shall look for another source of supply.

Very truly yours,

Manager

Cycle # 4 - 3

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner
Mini-Sheens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

We are sorry that you are disappointed with the carpeting that was installed in your store last November. Although the guarantee on that particular brand was for one year only, we will try to make an adjustment.

Our carpeting specialist tells us that the fading is due to the excess amount of direct sunlight that exists in that particular room from the large windows in the display area. Even though the guarantee period has expired, we want you to be happy with our service. Therefore, we are sending our representative to see you and he will offer you replacement of the carpet on a pro-rated basis according to the length of time that you have had the carpet. He will also give you a choice of other designs and colors.

If this does not take care of your problem satisfactorily, please let us know.

Very truly yours,

Manager

Cycle #4 - 4

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mr. Allen Ward
1908 Eagle Drive
Greenup, KY 41144

Dear Mr. Ward:

As you requested, we have sent you in another envelope a copy of our booklet, "How to Make a Will." Please accept it with our compliments.

If you have not already done so, you should immediately make a will to protect your heirs. You owe it to them and to yourself.

A good will does not take long to prepare. It should be brief, and it should be clear. In addition, it should name an executor, such as the Model National Bank, which has had more than five years of experience in this field.

Come in at your convenience and consult one of our agents about your will; you will be under no obligation.

Cordially yours,

Manager

Cycle 94 - 5

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner, Manager
Mini-Sheens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

I was interested to learn that your daughter is thinking about going into Legal Secretarial work. By all means encourage her. I can assure her that this type of work is interesting and pays well.

The name of the book you saw in our law offices is "Handbook for the Modern Secretary," by Wessel. It is published by the Trigg Publishing Company in New York. This is the book that my present secretary uses, and she recommends it highly. Judging by the fine work she producer for me, the book must have helped her at school as well as on the job.

Things are very busy here. I find that I have more business than I can handle. I regret to say that it will be a long time before I can enter the Bowling Tournament again.

Sincerely yours,

Manager

Cycle 94 - 6

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Betty Salisbury
Guidance Counselor
Boyd County High School
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Salisbury:

In the past few months we have had several inquiries from you concerning employment policies and manager-employee relationships. "What are the major causes for terminating employees?" is perhaps the most difficult question to answer.

As you know, lack of skill is not the most frequent reason for discharge. If a person has the proper attitude and other characteristics of a good employee employers are usually willing to offer them further training or transfer them to a less demanding job. Terminating the services of an employee is almost as painful to management as it is to the employee. Therefore, every effort is made to retrain or reassign the employee.

After much thought the personnel manager has given me what he considers to be the five primary causes of employee termination:

1. Absenteeism
2. Lack of interest in the job
3. Continuously makes costly mistakes
4. Does not follow instructions
5. Shows an unwillingness to learn

We hope you will be able to impress these important factors on the people you counsel.

Sincerely yours,

Manager

Cycle 94 - 7

INTEROFFICE CORRESPONDENCE — **SIMULATED ENTERPRISES**

TO: Staff **DATE:**

FROM: Manager **SUBJECT:** Handling Mail

Prompt handling of mail is essential to the operation of our business. The necessity of expediting mail has been recognized since the days of the Pony Express. Incoming mail should be opened and processed immediately, and outgoing mail should be dispatched at frequent intervals.

Incoming Mail. Mail should be opened carefully and checked for enclosures and return addresses. Special note should be made if the enclosure is a check or money order; and if an enclosure is missing, it should be noted in the margins of the letter. Annotating mail is often helpful in processing it. After the mail has been checked for enclosures, addresses, and signatures, it should be marked with the time and date received. As you process the mail, it should again be dated and initaled and either a carbon copy of the reply attached or a notation made as to the disposition that has been taken on the correspondence. This helps the next person to know when and what action has been taken. If you feel a piece of correspondence is important to another person or department, make a copy and forward to them. If you are in charge of distributing mail, it should be done as soon as possible.

Outgoing Mail. Whether the outgoing mail is a reply to a letter or a sales invoice, it should be treated with equal importance. After selecting the proper sized envelope, the correspondence should be folded and inserted into the envelope in such a way that it will be in normal reading position when it is removed from the envelope and unfolded. If window envelopes are used, special care should be taken that the address is typed so that it will show through the envelope. The envelopes should then be sealed and stamped or prepared for the postage meter machine. Answer mail promptly and check the following before mailing.

1. Make sure the address on the envelope agrees with the inside address
2. See that the Zip Code is on both the envelope and return address.
3. Make necessary notations on the envelope such as Registered, Airmail, or Special Delivery.

Cycle 94 - 8

INTEROFFICE CORRESPONDENCE — **SIMULATED ENTERPRISES**

TO: Staff **DATE:**

FROM: Manager **SUBJECT:** Savings Bonds

Our company is required by law to withhold from employees' checks deductions for Federal Income Tax, State Income Tax, and FICA. As a convenience to employees, we also withhold premiums for hospital insurance and for the credit union.

It has come to my attention that some of the employees would like to buy U.S. Savings Bonds through the payroll deduction plan. Our payroll department will be happy to cooperate in this worthwhile plan.

Buying Savings Bonds through the payroll deduction plan has several advantages. You not only save for yourself and your family, but you are helping our Government borrow from its citizens. Another advantage is that you will earn interest on your savings, and you do not have to report that interest on your income tax until the bond is cashed. It is a great way to save for a new home, your children's education, or for retirement. Perhaps the greatest advantage is that the payroll deduction plan helps you to save before you are tempted to spend it.

If you are interested in participating in the Savings Bond program, please stop by the payroll department and sign a deduction slip.

Cycle 95 - 1

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner
Mini-Sheens, Inc.
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

We were disappointed to receive your letter telling us that you cannot accept our invatation to be the main speaker at our conference next month. However, we realize that your family deserves some consideration. If I were in your position, I would do the same.

The trip you planned sounds interesting, and I hope that you all have a time that you will never forget.

I wonder whether you can recommend someone we might invite in your place. We should like to have a person of national prominence who would have a real message for the members of our association.

Any help you can give me in selecting a speaker will be appreciated.

Very truly yours,

Manager

Cycle 95 - 2

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

The Chessie System
1408 Front Street
Roanoke, VA 51021

Gentlemen:

Our organization has grown so rapidly in the last five years that we are giving serious thought to building a new factory in the immediate future.

An important consideration in our final decision will be good rail transportation. Consequently, we should like to have complete information about sites that are available in the states that are served by your railroad.

We should appreciate it if you would send us any materials you have about available sites. As we must make a final decision soon, we should appreciate hearing from you without delay.

Yours very truly,

Manager

Cycle 95 - 3

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Community Chest Fund Drive
1980 Lexington Avenue
Ashland, KY 41101

Gentlemen:

We shall be happy to participate in the Community Chest Drive. It is a very worthwhile effort and deserves the support of every business in the area.

A committee has been organized to promote the drive here at Simulated Enterprises and Miss/Mr. _____ has agreed to be the chairperson. We will encourage each employee to participate either through the payroll deduction plan or by a cash donation.

Please mail any materials we may need to _____ and let us know if we can help in any other way.

Sincerely yours,

Manager

Cycle 95 - 4

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Roberta Waggoner, Manager
Mini-Sheens Travel Agency
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Waggoner:

I have recently returned from a trip around the world, which one of your representatives helped me plan. It was a pleasant trip except for one experience in Bangkok. When I arrived at the hotel in that city, I was told by the clerk that the hotel had no room for me and that they had no reservations for me. It seemed my reservation had been lost. I was naturally very upset. Then I remembered your letter urging me to get in touch with one of your agents in case I had any difficulty. I contacted him, and he came to my rescue. Within an hour, the hotel had a room for me.

I can't begin to tell you how grateful I was to have someone to tell my troubles to in a strange city thousands of miles from home.

Sincerely yours,

Manager

Cycle #5 - 5

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Marsha Blevins
Boyd County High School
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Blevins:

I shall be glad to speak to your FBLA Club on Saturday, May ___, at 7:30 p.m. at the Queen's Castle Banquet Room. It is indeed an honor to be the guest of such an outstanding group of young people. I have heard very complimentary reports of their involvement in community projects and of their awards in regional and state competition.

Unless there is some specific topic you wish me to discuss, I plan to address my remarks to the theme of "Clubwork in School - Teamwork in Business." I have found that young people who participate in club activities can more easily relate to working with a business group. I have also found that FBLA members in particular have a good understanding of the free enterprise system.

Thank you for inviting my husband to attend the banquet with me. He regrets that he will be out of town at that time. I shall look forward to seeing you on May ___.

Sincerely yours,

Manager

Cycle #5 - 6

SIMULATED ENTERPRISES

Office Equipment Supplies Furniture

Cannonsburg, Kentucky 41101
Phone: (606) 928-6475

Date

Mrs. Betty Salisbury
Guidance Counselor
Boyd County High School
Rt. 2 Box 374
Ashland, KY 41101

Dear Mrs. Salisbury:

For several months now, it has been my privilege to answer your inquires and questionnaires relating to our employment policies and employee-management relations.

Now I would like to ask a favor of you. Soon your senior business students will be graduating and entering the job market. Your school has the reputation of doing an excellent job of training and counseling your students. Will you please announce to your students that we will be accepting applications for both summer and permanent work positions. We shall, of course, follow our usual procedure of testing, interviewing, and selecting the best person for each position. We will, however, give each applicant the opportunity for an interview.

If at any time in the future we can help you with your school program, please let us know. We know that communication between school and business in the end helps both organizations.

Sincerely yours,

Manager

Cycle #5 - 7

INTEROFFICE CORRESPONDENCE — SIMULATED ENTERPRISES

TO: Staff **DATE:**

FROM: Manager **SUBJECT:** Safety at Home

Since more accidents happen at home than on the job, we have had several communications regarding Home Safety. At this time of year with grass-cutting, house-painting and house cleaning, we need to be particularly concerned with the hazards of gasoline and other liquid solvents.

Here's a quick set of rules on gasoline care:

(1) Store only in UL-approved containers.

(2) Do not use gasoline to clean paint brushes, floors or clothes.

(3) Do not smoke while handling.

(4) Do not use it near any type of ignition source (pilot-lights) and never turn on or off any electrical switch when you smell gasoline fumes.

(5) Don't mistake it for something else.

(6) Never start fires with it.

(7) Never leave a container uncapped.

(8) Never leave around small children.

(9) Never smoke at a self-service island at a filling station.

(10) Clean up spills immediately. When flammable liquids spill and spread over a large area, they form vapors quickly and ignite readily.

For your family's safety, check your home, your garage, and your car for vapor hazards, then eliminate the source of vapor immediately. It may save the life of a loved one.

Cycle #5 - 8

INTEROFFICE CORRESPONDENCE — SIMULATED ENTERPRISES

TO: Staff **DATE:**

FROM: Manager **SUBJECT:** First Aid

Do you know that if a choking victim does not receive help within four minutes that he will likely have permanent brain damage even if he survives? Would you recognize the signal of a choking victim? Do you know the early warning signal of a heart attack? Do you know the appropriate numbers to call if you need an ambulance, the police, or the fire department? And could you give adequate directions to your home should you need any of the above services?

These items of vital concern will be covered in the First Aid-CPR classes to be offered next month. There will be ten hours of instruction and a two-hour check-out period for certification. Instructors will be from the American Heart Association. The classes will meet from 7:00 until 9:00 on Tuesdays and Thursdays for three weeks. Please sign up in the Personnel Office so we will need to know how many groups to schedule.

In the meantime, think about these early warning signals of heart attacks.

(1) Pain, pressure or tightness in the center of the chest.

(2) Discomfort persisting for more than five minutes and spreading to either shoulder or arm, neck, jaw, or across the chest.

(3) Sweating, nausea, vomiting, shortness of breath, or feeling faint.

Recognizing these early symptoms may save your own life or the life of another.